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MRS. G. PANNELL, deceased.—If Miss MEGGIE KEOGH and Miss MARGARET BROWN, who were acquainted with Mrs. G. Pannell, late of Surbiton, Surrey, or their personal representatives will communicate with "R," Box 957, c/o Solicitors' Journal, 29, Breams-buildings, E.C.4, they will hear of something to their advantage

EDWARD CYRIL OWEN, deceased, of The Baltic and Mercantile Exchange, and Bevis Marks House, Bevis Marks.—Will any person knowing of a Will made by the above deceased, please communicate immediately with Messrs. Nisbet, Drew & Loughborough, Solicitors, 23 Austin Friars, London, E.C.2.

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SOTHERN. — The next-of-kin of GEORGE SOTHERN, late of 143, Northumberland-street, Abercromby, Liverpool, who died on the 2nd November, 1927, are requested to apply to "S.," Box 943, c/o Solicitors' Journal, 29, Breams-buildings, E.C.4.

REGINALD JOSEPH MURRAY (deceased), otherwise known as REGINALD JOSEPH MARTINEZ-DE-LAS-RIVAS.—Will any person having in his possession any Wills or draft Wills made in or about the years 1919 and 1920 by the above-named deceased communicate immediately with Fletcher, Jones and Nicholls, Solicitors, 3, Devonshire-square, London, E.C.2?

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ANNIE MATILDA NAYLOR, deceased.—Will any person having in their possession any WILL, STOCK CERTIFICATES or other papers relating to the affairs of the above, late of 77, Geneva-road, Brixton, COMMUNICATE with Shelton & Co., Solicitors, 3, New Court, Lincoln's Inn, London?

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(ESTABLISHED 1857.)

*** Notices to Subscribers and Contributors will be found on page iv.

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Current Topics.

Illegal Festive Decorations.

AT THIS season of the year caterers and dance promoters often seek advice as to whether paper festoons, streamers and confetti are illegal. There may be persistent rumours to this effect, and press report of police raids in the Metropolis tend to shake the confidence of the trustees of parish halls in the country. The objection to the use of paper aids to revelry can often be traced to the caretaker and cleaning staff, but if the owners definitely prohibit their use on legal grounds the result may be a serious blight on the evening's enjoyment. One way to restore confidence is to seek legal advice. The Public Health Acts, the Towns Police Clauses Act, and the by-laws of most local authorities, are all silent on the point. Where did the rumour originate? The answer is: In the conditions on the back of a music and dancing licence of a room used for public entertainment. In places where Pt. IV of the Public Health Acts Amendment Act, 1890, has been adopted by the local authority, the licensing magistrates may grant a licence subject to conditions. The latter often include: "Paper or linen decorations of an inflammable nature shall not be used inside the building." The important words therefore are: "of an inflammable nature." Modern commercial enterprise provides paper festoons, etc., which are proof against fire, and these may be used even at a public dance in a licensed building. At a private dance, even when held on club premises, neither the licensing magistrates, the police, nor the fire brigade, have any right to prohibit the use of paper decorations even if inflammable. No offence is therefore committed by their use at a private function, but in a licensed building a penalty may be incurred under the above Act of a fine of £20, and revocation of the licence by a court of summary jurisdiction.

An Important Divorce Practice Point.

IN *Re Winter, ex parte Williams*, 43 T.L.R. 41, decides a short but important point of divorce practice. A petitioner in the divorce court had been awarded damages and costs against the co-respondent, and on the latter's failure to pay, the petitioner took out two judgment summonses against the debtor, one in respect of the damages, and the other in respect of the costs, and the point arose whether the applicant was entitled to obtain an order against the debtor in respect of the costs in priority to an order in respect of the damages. Mr. Justice CLAUSON, sitting in bankruptcy, held that such an order should be made, directing that the future practice of the court would be that the order should go in respect of the payment of costs first, since, as the learned judge pointed out, "the husband was liable to his own solicitor for the costs, and it would be hard, when he was so liable, that he should in the first place only be able to obtain an order against the debtor in respect of the damages."

The Brixton By-Election Case.

THE PROSECUTION of ERNEST ARTHUR HAILWOOD, and of HAILWOOD & ACKROYD LIMITED, at the Central Criminal Court on 9th December, was interesting not merely because such cases are unusual, but also because a point of law was involved as to the construction of s. 34 of the Representation of the People Act, 1918. It should be stated at once that Mr. HAILWOOD was accused of nothing dishonourable; but the prosecution alleged a corrupt practice within the meaning of the statute in that he had incurred certain expenses for the purpose of promoting the election of a candidate at the Brixton Parliamentary election, not being authorised by an election agent. At the police court, counsel had submitted that the evidence failed to show that the defendant had done anything for the purpose of promoting the election of anyone, but that at the most it showed that he was attempting to keep one of three candidates out, which was by no means the same thing, and that the prosecution must be able to allege definitely which candidate's election he was trying to procure. The magistrate wisely decided to leave that somewhat difficult point to a higher court, and sent the case for trial. Before Mr. Justice TALBOT the same arguments were advanced, but the learned judge ruled there was a case to go to the jury. The defendant HAILWOOD, in his evidence, stated that he had no wish to turn the member out, but only to reduce the Conservative majority, and thus teach the Government a lesson; his view being that the Government had failed to keep its promises as to the safeguarding of industries. The prosecution contended that by his unlawful interference in sending lorries with posters to parade the streets Mr. HAILWOOD was trying to defeat the Conservative candidate, and not merely to reduce his majority, and that it was impossible to prevent the election of one man without promoting the election of another. This view of the case prevailed, since the judge left the case to the jury, who found Mr. HAILWOOD and the company guilty. TALBOT, J., said that the case could be met by a very small fine, and imposed a fine of £10 on each defendant, and ordered them to pay the costs of the prosecution.

The Interpretation Act, 1889, and Modern Statutes.

THIS ACT contains wide provisions for shortening deeds and statutes. Section 19, for example, states: "In this Act and in every Act passed after the commencement of this Act the expression 'person' shall, unless the contrary intention appears, include any body of persons corporate or unincorporate." The question therefore arises: what is a contrary intention? An express exclusion of any particular meaning of a word is rarely set out in a statute. To support an argument that any particular meaning is excluded, it is therefore necessary to rely on the maxim "*Expressum facit cessare tacitum.*" If a statute consistently refers to one set of circumstances, is it a straining of its meaning to apply the statute to another set of circumstances, merely in reliance on the Interpretation Act? Some guide to the range of an Act may be found in incidental provisions, contained in sections far removed in number from that under consideration. An example is the Moneylenders Act, 1927, which repeatedly lays down provisions with regard to persons. This, of course, includes companies under the above-named s. 19, but magistrates, being asked to grant a certificate for a licence to an unpopular company, may require further elucidation of the point. This will be found in s. 2 (6) (*a*) and s. 4 (1), which clearly contemplate the issue of licences to moneylending companies.

Decontrolled Houses and Notice to Quit.

IN THE hey-dey of possession cases under the Rent Restriction Acts it was usual to claim possession, arrears of rent (if any) and a sum reckoned (at the same rate as the rent) from the expiration of the notice to quit until judgment. Care was taken to describe the latter sum as "mesne profits" and landlords were carefully advised not to accept any rent from the tenant after the notice to quit. It was found, however, that the accumulation of weekly rent was too much for many tenants, who were unable to resist the temptation to spend it. The matter was rectified by statute and the Increase of Rent and Mortgage Interest (Restrictions) Act, 1920, s. 16 (3) now provides that the acceptance of rent by the landlord for a period of three months from the expiration of the notice to quit shall not be deemed to prejudice any right to possession of the premises. The time arrived when the statutory tenant was a power in the land, and some county court judges held that the use of the expression "mesne profits" in the above circumstances was an unnecessary refinement of language. In the interests of simplification of the law, the landlords were therefore permitted to claim "rent" for the occupation of the premises after the notice to quit. The Rent and Mortgage Interest Restrictions Act, 1923, s. 2 (1) provides that where the landlord comes into possession of the whole of a dwelling-house after the 31st July 1923, the principal Act, i.e., of 1920, shall cease to apply. There are therefore two pitfalls to be avoided when claiming possession of a decontrolled house. Care should be taken (1) not to accept any sum from the tenant after notice to quit, as the house is outside the Rent Act and at common law acceptance of rent operates as a waiver of notice to quit; (2) to describe any sum claimed after notice to quit as mesne profits and not as rent. If the defendant pays into court a sum so claimed as rent, the plaintiff loses his cause of action, and must pay the costs and give fresh notice to quit.

Comment on Failure of Prisoners to give Evidence.

SECTION 1 of the Criminal Evidence Act, 1898, which makes a person charged with an offence a competent witness for the defence at every stage of the proceedings, contains the following proviso: "The failure of any person charged with an offence . . . to give evidence shall not be made the subject of any comment by the prosecution." But this proviso, inserted with the view of protecting a prisoner unwilling to hazard himself in the witness-box, has been to a large extent nullified by the course of decisions which have laid it down that while the prosecution is precluded from commenting on the failure of the person charged to give evidence, the court is not deprived of the right to pass this comment on such abstention. In *Reg.* v. *Rhodes*, 1899, 1 Q.B. 77, Lord RUSSELL OF KILLOWEN, C.J., said: "In this case the prisoner was not called; and the only question that we have to consider is whether the chairman of quarter sessions had a right to comment on his absence from the witness-box. It seems to me that he undoubtedly had that right. There is nothing in the Act that takes away or even purports to take away the right of the court to comment on the evidence in the case, and the manner in which the case has been conducted. The nature and degree of such comment must rest entirely in the discretion of the judge who tries the case . . . There are some cases in which it would be unwise to make any such comment at all; there are others in which it would be absolutely necessary in the interests of justice that such comments should be made." In Canada the more logical, and, as we venture to think, the more humane course is followed of requiring the trial judge to abstain from any comment upon the failure of an accused person to take advantage of the privilege which the law gives him to be a witness in his own behalf. This has been done by s. 4, sub-s. (5), of the Canada Evidence Act, R.S.C. (1906) c. 145, which was considered in the recent case of *Bigaoutte* v. *The King*, 1927, S.C.R. 112. There the trial judge, in addressing the jury, used language which was capable of two meanings, one that the accused person had not given any explanation to the police, and the other that he had given no explanation to the jury, and it was held by the Supreme Court that such language was obnoxious to the imperative direction of the section in question, and that consequently the prisoner was entitled to a new trial.

The Liverpool Emergency and the Veto on Smoking.

THE BRITISH subject, proceeding lawfully along the King's highway, is not accustomed to the imperative demand that he shall put his pipe out. This demand, however, was recently made on him in Liverpool, and in his thousands he obeyed it—doing so, of course, because he knew that the course taken was not only reasonable but vitally necessary for the public safety. As an academic point, however, it may be of interest to consider the legal justification of the order. So far as it was carried out by the police, it may be argued that any authority they may have, over and above that of an ordinary citizen, is in connexion with the prevention and punishment of crime. There is nothing criminal in smoking, and if some fool had thrown a match into the Mersey, and set the floating petrol afire, it would have been difficult to fix any criminal or even civil liability on him. The chief of a fire brigade has large powers, see the Public Health Amendment Act, 1907, ss. 87-90 (where adopted), and the wider provisions of s. 12 of the Metropolitan Fire Brigade Act, 1865 ("generally may take any measures that appear expedient for the protection of life and property"), but they arise only on the occasion of a fire, or when it is suspected. The Mersey was never on fire, and there would be no question of suspicion, for it would probably have made a blaze visible fifty miles off. Again, the Explosive Acts cannot be prayed in aid, for petrol is not included in their provisions, like acetylene. The Petroleum Acts contain stringent provisions as to the carriage of petroleum and its derivatives by sea, but do not deal with the situation created by an accident which they are framed to render impossible. Perhaps, however, the legal justification (apart from any possible local by-law) might be that the floating petrol was a public nuisance. Any district council has a right to protect all public rights of way, as the Mersey undoubtedly must be, and for that purpose "generally to take such steps as they may deem expedient": see Local Government Act, 1894, s. 26 (1) and (3), and also P. H. A., 1875, s. 94. As a matter

of common sense it need hardly be added that no magistrate would have granted process to a smoker anxious to exercise his ordinary liberty of approaching the river with a lighted pipe in his mouth, and prevented from doing so: see *R.* v. *Bros*, 1901, 66 J.P. 54.

False Pretences by Cheque.

UNDER THE Larceny Act, 1916, s. 32 (1), a defendant may be charged that he obtained the sum of £—— by falsely pretending that he had authority to draw a cheque for the payment of £—— upon the —— Bank. It is thus necessary to call a bank clerk to give evidence as to the state of his account. This is often done before the magistrates by a clerk giving verbal evidence, refreshing his memory from notes, not necessarily made by himself. If the defendant elects to be tried by a jury, the state of his account will appear on the depositions, and it may be considered sufficient to call the bank clerk to repeat at the trial what may be regarded as merely formal evidence. Counsel for the defence, however, may develop this idea, and call for merely formal proof. The Bankers' Books Evidence Act, 1879, provides that a copy of an entry shall not be received in evidence unless certain proof is given as regards (*a*) the book, and (*b*) the entry. The latter must be proved—by some person who has examined the copy with the original entry—to be a correct copy. Some banks have proper forms, with certificate annexed, which is signed by the examiners. These forms are not admissible as evidence by themselves, and are not sufficient if they are produced by a clerk who was not one of the examiners, even if he comes from the same branch. On the other hand, if one of the examiners produces his own notes, even rough ones, these would be admissible under the Act, if he gives oral evidence as to his examination of the original. Unless the Act is complied with, the court should hold that there is no case to go to the jury.

Two Witnesses.

THE CHAIRMAN of the Street Offences Committee explained the other day that the Scottish law, founded in this on the Book of Deuteronomy, required the testimony of at least two witnesses before a person could be convicted of any offence. With the greatest respect for both the Scottish and the Hebrew law, we think this requirement in a modern system of jurisprudence indicates more piety than wit, especially when it is balanced by an arrangement, the majority verdict of a jury, by which one vote can hang a man. There is, of course, no peculiar magic in numbers. Eight out of a jury of fifteen are sometimes right, whereas an unanimous twelve are sometimes wrong. Two witnesses may both be liars, and one may tell the truth. In fact, corroboration is often illusory, and is mischievous in producing a sense of safety which does not really exist. No phrase is more abused than "the weight of evidence." Evidence is not weighed by the avoirdupois scale, but by very subtle applications of the reasoning faculty. A more fruitful method is to regard evidence as a jig-saw puzzle, remembering that half the pieces are missing and many of the others distorted in shape. Thought and patience may recreate enough of the picture to form the basis of sound decision. Accurate observations reported in apt language assist this reconstruction. Multiplicity of asseveration is as likely as not to hamper it. Some of us are, perhaps, unfortunate in having heard numerous cases where half a dozen witnesses on one side were flatly contradicted in every detail by six on the other, no common ground being discoverable to furnish a starting point for investigation. The true method of enquiry, whether witnesses be one or many, is to seek what ground is common to both sides, consider who is more likely to be telling the truth as to each of the other parts of the case, and what the general probabilities are, and then fit the whole together with what skill is available. The result will be one imperfection more in an imperfect world, but it is likely to be nearer the truth than if we say "A is corroborated by B, therefore C must be wrong."

Divorce Practice.

THE DISMISSAL of the application in *P.* v. *P.*, 70 SOL. J., p. 964, by the President and by the Court of Appeal does not constitute such a "hard" case as might appear. A wife petitioner applied to expedite the hearing of her petition for the purpose that a *decree nisi* and a decree absolute might be pronounced before the birth of a child which was expected to be born to the respondent husband and the woman named, so that the child might be in a position to be legitimated under the Legitimacy Act, 1926. The main ground for the court's refusal was that this application was on the motion of a wife petitioner, in whom a concern for the child of her husband's adulterous association is unbecoming if not savouring of collusion. Further, it is to be noted that the petition was only filed on 25th October of this year, and it was the wife's purpose to procure a decree absolute by the end of the year. Such a "speeding up" of the process of the court would be farcical, apart from other considerations of public policy underlying the matter. It is submitted, however, that this case does not affect similar applications made by petitioners, asking for the discretion of the court, who apply for the expedition of their cases within reasonable limits.

Advertisements under the Moneylenders' Act, 1927.

THE ABOVE ACT comes into force on the 1st January, 1928, and s. 1 provides that every moneylender shall take out an excise licence expiring on the 31st July in every year. The duty payable is £15. Under s. 2 (1) a licence shall not be granted except to a person who holds a certificate, and s. 2 (2) provides that certificates shall be granted by the petty sessional court of the division in which the business is to be carried on. In accordance with s. 2 (5) of the Act, the Home Secretary has issued the Moneylenders (Summary Jurisdiction) Rules, 1927, r. 2 (*b*), and which lays down that an applicant shall "publish, on a date not more than four weeks nor less than two weeks before the date fixed for the hearing, a notice in a newspaper circulating in the place wherein the premises . . . are situate; and such notice shall set forth his true name, the name in which and the address at which he desires to be authorised to carry on business . . ." The rules do not, however, specify a form of notice, and clerks to justices sometimes require a fuller form than at first sight may appear to be necessary. The point is, should the advertisement state the applicant's name and address more than once? If the advertisement states the applicant's name, trade name (if any), and his address immediately afterwards—that being in fact the address at which he desires to be authorised to carry on business—the rule is apparently complied with. It has been suggested, however, that the advertisement should go on to state in so many words that the name and address given are the name and address in respect of which the applicant desires to be authorised. There may be some ground for this contention if a moneylender has more than one name and address, but if he carries on business at one address only it seems reasonable to suggest that the notice is adequate. In any case it may be submitted that the rule is merely directory, and (in the absence of a statutory form) there is no jurisdiction to insist on the form favoured by any particular court as a condition precedent to the issue of a certificate, whilst delay caused by an adjournment for the insertion of fresh advertisements may be a serious matter in view of s. 1 (3) (*b*), which provides that if any moneylender carries on business without a licence he shall be guilty of a contravention of the Act and liable to an excise penalty of £100. Under s. 2 (7) any person aggrieved by the refusal of a petty sessions to grant a certificate may appeal to quarter sessions.

The Last of "Fleet Notes."

It is not often that legislation which creates new statutory offences and machinery for prosecuting existing crimes contains anything of interest to bankers. Nevertheless the Criminal Justice Act, 1925, which came into operation in June last year, contains one section which is of some historical interest because it makes a statutory offence of what was previously in the majority of cases no offence at all, and makes one further exception to the general principle that an act cannot be a criminal offence unless it is done with a guilty mind. I refer to s. 38 of the Criminal Justice Act, 1925, which reads :—

"(1) If any person makes, or causes to be made, or uses for any purpose whatsoever, or utters, any document purporting to be, or in any way resembling, or so nearly resembling as to be calculated to deceive, any currency or bank-note, or any part thereof, he shall be guilty of an offence against this section and shall be liable on summary conviction to a fine not exceeding five pounds, and it shall be lawful for the court dealing with the case to order the document in respect of which the offence was committed, and any copies of that document, or any plates, blocks, dies, or other instruments used for, or capable of being used for, printing or reproducing any such instrument which are in the possession of the offender to be destroyed.

"(2) If any person whose name appears on any document the making of which is an offence under this section refuses, without lawful excuse, to disclose to a public officer on being so required, the name and address of the person by whom it was printed or otherwise made, he shall be liable on summary conviction to a fine not exceeding ten pounds.

"(3) Where the name of any person appears on any document in respect of which any person is charged with an offence under sub-section (1) of this section, or on any other document used or distributed in connection with that document, it shall be *prima facie* evidence that that person caused the document to be made.

"(4) In this section the expression 'currency note' means a currency note issued under the Currency and Bank Notes Act, 1914, and includes any note of a similar character, by whatever name called, issued by or on behalf of the government of any foreign state or any part of His Majesty's Dominions outside the United Kingdom, and the expression 'bank note' has the same meaning as in the Forgery Act, 1913."

The purpose of the section is to make it a criminal offence to print what appear to be at first sight bank or treasury notes—what used to be called "Fleet notes" or "Flash notes"—but on closer inspection prove to be payable at an obviously fictitious or non-existing bank, and which therefore cannot be construed as forgeries at common law.

It will be noticed that the section is worded to make it a criminal offence to print or utter, "or use in any way whatsoever" such a note if "it is calculated to deceive." This probably means any document purporting to be a note and "likely to deceive." The words "calculated to deceive" occur in several other statutes. For instance, the Merchandise Marks Act, 1887, s. 2 (2), makes it an offence to use a trade mark so nearly resembling an existing trade-mark as to be "calculated to deceive," and there were several convictions under para. 41 (*c*) of the Defence of the Realm Regulations, for supplying unauthorised persons with a military police armlet so nearly resembling the one authorised by the Army Council "as to be calculated to deceive." In these cases it was held no defence that no evidence could be produced to show that the wearers of the armlets did deceive or defraud any persons. It seems fairly clear that under the section above cited a shopkeeper who prints some facetious form of "Bank of Engraving" note to advertise his wares will be liable for a fine of £5, though the possibility of passing such notes off as bank or currency notes was never present in his mind, and it cannot be proved that anyone was actually deceived or defrauded by them. The mere fact that his name appears on the notes will be *prima facie* evidence that he caused the notes to be made.

Some years ago the manager of a theatrical touring company who were then playing "Brewster's Millions" distributed by way of advertisement among their provincial audiences what appeared to be at first sight Bank of England notes. Looked at singly they did not sufficiently resemble the genuine article to be capable of deceiving anyone, but if placed in the middle of a bundle of good ones or passed over the busy counter of a public-house in a dim light near closing time might enable a fraud to be perpetrated. On the information of tradespeople who had been imposed upon, the manager was summoned by the police for creating a public nuisance—a cumbersome procedure—and he gave an undertaking not to repeat the act complained of.* To-day he might be tried summarily and fined up to £5. Even if a person did before the Forgery Act, 1913,† print such notes with the intention of defrauding persons he could not be convicted of forgery, though he might be charged with obtaining money by false pretences. Yet if he silvered a farthing with the intention of passing it off as a sixpence he committed a statutory offence against the Coinage Acts.

To understand the reason for this distinction one must take one's mind back to the period prior to Lord Romilly's reform of the criminal code when forgery, with a host of other offences against property, was a felony at common law and under several statutes punishable with hanging. At that time the bulk of the population were illiterate and bank notes were so badly printed that any etcher, engraver or journeyman printer could produce a form of note resembling a Bank of England note in all but some detail in the wording, which would fail to catch the eye of a person taking it in change. An otherwise honest tradesman who received a counterfeit note was tempted to evade his loss by passing it on to someone else. If his guilty knowledge could be proved he was liable to the same penalties for uttering the note as if he had forged it.

Even as early as the middle of the eighteenth century the public conscience was showing signs of being shocked by the hanging in public of persons not belonging to the obviously brutally criminal class for such a comparatively trivial offence against property as uttering a forged £10 note, and the Bench, wherever possible, found a loophole for such persons to escape from the savagery of the criminal law. This was amply illustrated in the trial of William Jones‡ on 21st July, 1779, before Lord Mansfield on an indictment of having in his custody "a certain forged paper-writing purporting to be a Bank Note (describing it) as followeth that is to say :—

"No. F.946.

"I promise to pay John Wilson Esq., or bearer, Ten Pounds.

"London, March 4, 1776.

"For Self and Company of my Bank in England.

"£10.

"Entd. John Jones."

There were three other counts in the indictment charging the above "Fleet note" to be a certain forged and counterfeited note; secondly, a forged paper writing; and thirdly, a

* In a similar case, *Minty* v. *Sylvester*, L.J. K.B. 1915, p. 1982, a comedian who styled himself "Silas G. Gordon, the Yankee Millionaire and Comedy Musician" at the end of his performance gave away *genuine* postal orders to members of the audience, at the Empire Palace Hall, Goldthorpe. As he did not take any special care in choosing the recipients of his gifts, and the audience were partly induced to witness his performance by the possibility that they might receive a postal order, the Divisional Court affirmed that he was rightly convicted of organising a public lottery contrary to s. 2 of the Lotteries Act, 1699.

† Section 9 of the Forgery Act, 1913, makes it a felony to have in one's possession paper used for making bank notes, or any frame, mould or instrument for producing on such paper any words, figures, letters, marks, lines or devices peculiar to and used in or on any such paper, or to engrave any such marks, lines or devices, and a person printing a flash note closely resembling a bank-note with the intent of passing it off as such could be convicted under this section. Sir Travers Humphreys informs me that he has several times prosecuted defendants upon this charge under s. 9, and obtained convictions, but I have been unable to trace any reference to them in the Reports.

‡ *R.* v. *Jones*, 1779, 1 Doug. K.B. 200; 1 Leach 204.

paper writing purporting to be a promissory note for payment of money and laying the offence to have been committed, first, with an intent to defraud the Bank of England, secondly, with an intention to defraud JAMES RAYNER, the person who had taken the so-called note from the accused for value.

The jury acquitted the accused on the charge of intent to defraud the Bank of England and found a special verdict :—

" That the paper-writing set forth in the third count of the indictment is not a note filled up by any of the officers of the Governor and Company of the Bank of England, nor entered in any of their books, but is forged.

" That the said WILLIAM JONES, otherwise THOROWGOOD, well knowing the said paper-writing not to be a note of the Governor and Company of the Bank of England but to be forged, averred the same paper-writing to be a good bank note and disposed of and put away the same as a good bank note to JAMES RAYNER, with intend to defraud the said JAMES RAYNER, and the said JAMES RAYNER took the said paper-writing and gave full value of ten pounds for the same to the said WILLIAM JONES, otherwise THOROWGOOD, believing the said paper-writing to be a true bank note."

The court, nevertheless, held that the representations which the prisoner had made to RAYNER that it was a good bank note could not alter the purport of it, which is what appears on the face of the instrument itself; although such false representations might make the party guilty of a fraud or cheat, they could not make him guilty of felony. The prisoner was therefore discharged.

There was, of course, a very material difference between being convicted of forgery and being convicted of a fraud at common law. A common law cheat, or, as we would frame it, obtaining by false pretences, was only a misdemeanour; forgery of a Bank of England note was felony punishable with death.

Prior to 1795 the Bank had issued notes only of larger denominations. After the Restriction, 1797, Bank of England £1 notes constituted the bulk of the circulating medium of the country and remained so until the Bank Act of 1826, c. 6, prohibited the Bank from issuing notes of lower denomination than £5. Consequently during the period 1797-1826 convictions for forgery and public hangings became much more common. To check the imitation of its notes the Bank relied on the barbarity of the criminal law and the payment of money to obtain informations leading to convictions. In 1801 the Statute of 41 George III, c. 39, " passed to increase the difficulty and prevent the forging of bank notes," rendered the " making or having in possession without authority, any instrument for making paper of the sort therein described with curved bar-lines or the sums appearing in the substance of the paper, or producing the numerical sum of any banknote to appear visible in the substance of the paper, a felony." Thereafter the game of making Flash notes on paper resembling Bank of England notes with intent to pass them off as such was not worth the candle; it paid better to forge £1 notes outright, and in 1816 as many as 17,885 forged notes were presented at the Bank of England. In that year Sir SAMUEL ROMILLY had introduced a bill to abolish the death penalty for many small offences, but it was thrown out by the House of Lords. In the same year the Bank paid £30 for information relating to the apprehension, conviction and subsequent hanging of two lads of seventeen and eighteen years of age, for uttering two counterfeit £5 notes. WILLIAM HONE, the radical publisher, was at that time living in Dorset-street within a stone's throw of Newgate, and on going to work was horrified to see, morning after morning, the bodies of men and women hanging on the gibbet outside Newgate Prison. In order to shame the Bank directors, he published in 1819 a form of Flash note designed by his collaborator, GEORGE CRUIKSHANK, purporting to be signed by JACK KETCH on behalf of the Bank of England, the design of which was made up of gibbets, nooses, manacles and prison bars.¶ CRUIKSHANK's imitation bank note, which had a huge sale, no doubt more than any other circumstance awakened the public conscience against the barbarity of the criminal law and aroused popular support in favour of its revision.

During the period of the Bank Restriction, 1797-1819, there was a great shortage of small coin, which was met by the larger trades people issuing tradesmen's copper tokens. As everyone seemed to be at liberty to issue money, many of the smaller shopkeepers, not having the machinery to mint copper coins, issued promissory notes for small amounts payable to bearer on presentation at their premises. One of these humorously worded " Flash notes " now in my possession issued by a barber in Stockport in 1814 reads :—

SHAVINGS BANK.

At my shop I promise to pay Mr. Henry Hase, or bearer,
One time ;
One penny. I. L. SHAVYER.

and on the reverse :—

" While my friends so scarce hard cash is,
And so wide my business ranges,
Humbly as my betters do,
I must issue paper too." Sept. 12, 1814.

But probably the largest manufactory of Flash notes was the Fleet Prison for debtors.

Since the passing of the Debtors' Act, 1869, imprisonment for debt is only enforced, generally speaking, in circumstances where a person owes money, has means, and will not pay. But, prior to that, a person could be arrested on the mere statement of another that the debtor owed him money, and unless the debtor could procure it from somewhere or find friends to go surety for the amount, he was likely to stop in a debtor's prison for the rest of his life without any form of trial. On the other hand, if the debtor were possessed of means, but preferred to stop in prison rather than pay his debts, his friends could purchase for him from the keeper of the sponging-shop or debtor's prison all the ordinary amenities of life, and his creditor could whistle for his money. As it was inadvisable for these fraudulent debtors to keep on their persons large sums of money, they used to pay their scores to the janitor and gambling debts to other debtors in a form of currency known as " Fleet notes," which circulated inside the larger prisons, drafted much after the style of the tradesmen's notes to which I have already referred. When their friends failed them, they had recourse to public charity and whined from the windows of the Fleet Prison " Pity the poor debtors," and endeavoured to sell their Fleet notes to the public. Many of these Fleet notes were, although frequently obscene, wittily worded and found ready purchasers, who kept them as mementoes. " Fleet notes " were, however, never a form of currency in general circulation, and they are preserved nowadays solely as curiosities.

|| The Act of 1826 was to have been extended to Scotland and to have prohibited the circulation of £1 notes there, but Sir Walter Scott, writing under the pseudonym of Malachi Malagrowther in the " Edinburgh Weekly Journal," stirred up such animosity in Scotland against it that it was applied only to England. By an Act of 1828, c. 65, the circulation of Scotch notes in England was forbidden.

¶ There is a specimen of this " Flash note " framed in the Institute of Bankers' library, and there is a full account of the incident in " William Hone : his Life and Times," F. W. Hackwood, pp. 198-205, a copy of which is also in the Institute library.

SOLICITOR SENT TO GAOL.

Saying that he had betrayed a great trust, Mr. Justice Branson, at Glamorgan Assizes, Cardiff, recently, sentenced John Jones Pugh, sixty-one, a solicitor, of Pontypridd, to four years' penal servitude for fraudulently converting clients' money. It was stated that investigations during bankruptcy proceedings showed that £47,000 of clients' money had not been accounted for. Pugh, who had pleaded " Guilty," attributed his downfall to losses through shipping speculation. Two of Pugh's partners—William Conway Davey, fifty-five, and Alfred James Williams, fifty-six, after three days' trial, were found " Not guilty " of similar charges and were discharged. Both said that until the financial crash of the firm, which had existed for over thirty years, they had no idea that any of the clients' money had been misappropriated.

"Riotous or Indecent."

"EVERY common prostitute wandering in the public streets or public highways, or in any place of public resort, and behaving in a riotous or indecent manner" is deemed to be an "idle and disorderly person" under the Vagrancy Act, 1824, and is punishable as such.

What is riotous, and what is indecent?

"Riotous" is the adjective corresponding to the noun "riot." "Riot" has a definite legal meaning. But though persons taking part in a riot are undoubtedly riotous, common-sense forbids us to limit the meaning of the word to them only. For, besides occurring in this section with a context which makes such a limitation unreasonable, the word is to be found in other enactments where the restriction is even less admissible: for instance in s. 58 of the Metropolitan Police Act, 1839, which makes punishable drunkards guilty of riotous or indecent behaviour in any street or public thoroughfare; and the Licensing Act, 1872, s. 12, which makes punishable every person who in any highway or other public place is guilty while drunk of "riotous or disorderly behaviour."

The last cited enactment really gives the key to the meaning of "riotous" in these sections. Riotous conduct is *ejusdem generis* with disorderly conduct. As was said in argument in *R.* v. *De Ruyter*, 1880, 44 J.P. 90, "riotous in its ordinary sense is not confined to guilty of riot, but means simply noisy or licentious." Riot in this general sense is nothing but an uproar.

The occurrence of "riotous and indecent" in two sections (at least) dealing with street offences is suggestive. If "riotous" is to have the same meaning in relation to a drunken person as to a prostitute, then "indecent" must have the same meaning in relation to both.

In practice, however, neither word is given the same meaning in the two places. A prostitute behaving in a riotous manner in some way unconnected with her calling is not dealt with under the section of the Vagrancy Act cited above, but is punished for any offence of which any other citizen behaving similarly could be convicted. This is just; though perhaps the limitation put upon the application of the section, that the riotous behaviour must be riotous behaviour as a prostitute, is perhaps technically unsound.

It is, however, over the word "indecent" that the real difference of opinion arises.

If the word is to mean the same in s. 58 of the Metropolitan Police Act, 1839, and s. 3 of the Vagrancy Act, 1824, then mere solicitation, which does not pass over into acts that would be indecent in any person, is not indecent in a prostitute.

The latter was the view accepted by the Middlesex Sessions in *R.* v. *De Ruyter*, cited above, by the Recorder of Liverpool in *R.* v. *Duke and Others*, 1909, 73 J.P. 88, and again by the Quarter Sessions which quashed the conviction in *Bonner* v. *Lushington*, 1893, 57 J.P. 168.

The Middlesex Sessions gave no reason for their judgment. The Recorder of Liverpool asked the pertinent question why, if solicitation in itself was already an offence, should s. 28 of the Town Police Clauses Act, 1847, be required to deal with "loitering and importuning for the purpose of prostitution." He also instanced s. 149 of the Liverpool Improvement Act, 1842, and might have added s. 54 (11) of the Metropolitan Police Act, 1839, as being equally superfluous.

The opposite view is stated uncompromisingly in the argument of counsel in *R.* v. *De Ruyter*, *supra*: "'Indecent' means simply offensive to decency, which, with the context, must be read as public decency . . . The making of an overture for the purpose of prostitution is an indecent act."

This view is still to some extent acted upon, but the other has been steadily gaining ground for years.

It might be thought that such a difference of opinion would be the suitable subject of an appeal to the High Court. An appeal was tried: *Bonner* v. *Lushington*, 1893, 57 J.P. 168. But the High Court refused to consider that this question as to the meaning of a word in an Act of Parliament was a point of law at all, was indeed quite contemptuous of those who thought it was. "This," said COLERIDGE, L.C.J., with the concurrence of CAVE, J., "is a case which the court must decline to hear as not involving a point of law. The offence is one which depends entirely on the circumstances. The woman who was convicted may or may not have so acted as to have done anything riotous or indecent in soliciting, and no doubt magistrates may differ as to the degree of indecency. In this case the magistrate who convicted thought one thing, and the Quarter Sessions thought the contrary, and they may be quite right. But how can that be a question of law? We cannot hear such a case, as it is nothing but a mere question of fact."

It seems to follow that, if a magistrate thought that a prostitute powdering her face in a public street was, by so doing, behaving indecently, and Quarter Sessions thought the same, the conviction would be good, and unreviewable by the High Court, which, on the authority of this case, would have to say: "They may be quite right."

But in fact the High Court, while rightly very careful not to impose hampering definitions on words of general import, has, in a number of cases, limited the meaning of such expressions. Only the other day the Court of Criminal Appeal held that the trial judge in *R.* v. *O'Donoghue*, 1927, 71 Sol. J. 897 (see also AVORY, J.'s remarks, W.N. 297) was right in directing the jury that a child who lived from the 19th of August to the 21st September could not at the latter date be a "newly-born" child within the Infanticide Act, 1922. Within certain limits, whether a child is "newly born" or not is a question of fact. Whether there must be limits or not is a question of law, and the High Court has properly begun negatively to define "newly-born child." The court has pointed out one thing which the expression cannot mean. In *Bonner* v. *Lushington* the judges were asked to do something similar, to say whether or not a mere overture by a prostitute was indecency, within the meaning of that word in the Vagrancy Act, and they refused to answer.

In *R.* v. *Webb*, 1848, 2 C. & K. 938, POLLOCK, C.B., said he remembered that in our older courts of justice the judge retired to a corner of the court for a necessary purpose, even in the presence of ladies, which "perhaps, would be considered indecent now"; he added that "the word 'indecently' has no definite legal meaning." This is sound. An expression varying in import from place to place and age to age cannot have a definite legal meaning, though the same combination of letters may be given an arbitrary definition by statute. What *Bonner* v. *Lushington* says is that one such expression has no legal limitation whatever; it has not even an indefinite legal meaning. It can, like Mr. WELLER'S name, be dealt with according to the taste and fancy of the individual, a somewhat surprising conclusion.

A Conveyancer's Diary.

Attention is drawn to the directions issued by the Probate Registrar and published on p. 980, *post*.

Representation in respect of "Settled Land": Registrar's Directions.

Having regard to the recent important decisions referred to in the Registrar's letter, the issue of the directions is welcome, though they might perhaps have been more lucidly expressed.

Their general effect seems to be as follows:—

(1) S.L.A. trustees must be cleared off before a general grant of representation including settled land will be made.

(2) Representation in respect of settled land vested in a tenant for life for an interest not ceasing on his death (see

Ad. of E.A., 1925, ss. 1 (1), 3 (2)-(5)), will be granted to the persons who under S.L.A., 1925, s. 30 (1) or (3) are the trustees of the settlement at the death of the tenant for life.

(3) A general grant without any express reference to settled land will be made without previously clearing off the S.L.A. trustees, where the settlement has come to an end on the death of the tenant for life. In such a case, "it should be sworn in the oath that there *was* settled land, but that the settlement came to an end upon the death of the deceased. A grant including or limited to settled land cannot be taken in such cases."

The words used by the Probate Registrar in this connexion are general enough to apply to cases where the land ceases to be settled land on the death and becomes subject to a trust for sale.

Immediate Binding Trust for Sale: *Re Parker's S.E.*, 71 Sol. J. 981.

Until a full report of the case recently before Romer, J., *Re Parker's S.E.*, 71 Sol. J. p. 981, is available, it is impossible to do more than draw attention generally to the points there raised.

Land was settled on T for life with remainder to his eldest son S in tail. T in exercise of a power given by the settlement, charged the land with (*a*) a jointure rent-charge in favour of his wife, and (*b*) appointed a legal term to trustees to raise portions for his younger child. S having disentailed, T and S, before 1926, with the concurrence of the wife, who was restrained from anticipation, and the portions trustees, who had no power to do so, purported to convey the land free from the jointure and portions term to trustees in fee simple, upon trust for sale, the proceeds of sale being re-settled.

The originating summons asked:—

(*a*) Whether the land was subject to a trust for sale within the meaning given to that expression in L.P.A., 1925, s. 2 (2), as amended; and if so

(*b*) Whether prior equitable interests could be overreached if the trustees were approved under that section; or

(*c*) Whether the land was settled land under a compound settlement.

Romer, J., held that the land was settled land under the compound settlement. Presumably, this was because there was a legal portions term which had priority to the fee simple held on trust for sale. Had the jointure been the only interest which had such priority then it seems that, being merely an equitable interest, it could have been overreached if the trustees had been approved under s. 2 (2). The term was a legal term until the execution of a vesting deed under S.L.A., 1925, 2nd Sched., para. 1 (2); see *ib.* sub-para. (6).

We have on several occasions (see 70 Sol. J., pp. 749, 769, 1154, and 71 Sol. J., pp. 360, 444) doubted whether the meaning given to a binding trust for sale by Tomlin, J., in *Re Leigh*, 1926, Ch. 852; reconsidered 1927, 2 Ch. 13, was, in every case, the correct one. In *Re Parker*, Romer, J., expressed himself unable, for all purposes, to follow Tomlin, J.'s view in *Re Leigh*. He concluded that "the words 'trust for sale' when used in reference to land subject to prior equitable interest were not confined to cases where the trustees for sale, could overreach them." He preferred to treat the expression "binding" as a surplusage, and to give to the words "immediate binding trust for sale," the meaning ordinarily attributed to a "trust for sale," before the Acts.

With that point of view we respectfully and heartily agree. The learned judge observed that: "Although there was a trust for sale in the present case, it did not, in his opinion, bring the land within s. 1 (7) of the S.L.A., 1925, for that sub section only applied where 'the land' that would otherwise be subject to a settlement under s. 1 (1) was held on trust for sale." Thus, in this particular case there was no "trust for sale" within S.L.A., 1925, s. 1 (7). The reason, no doubt, was that "land" includes "any estate or interest in land not being an undivided share in land": s. 117 (1) (ix). The land subject to the trust for sale was the fee simple minus, in effect, the legal portions term. This was not the entire legal interest which was formerly subject to the settlement. To determine a settlement by the suggested method the entire legal interest affected thereby must be subjected to a trust for sale. This had not been done, hence the land remained "settled land." Take a stronger case: if land is limited, before 1926, to A for life with remainder to B in fee simple, and B conveys his legal remainder to trustees for sale, this obviously does not determine the settlement, but the principle in both cases is the same.

To sum up, *Re Parker* must, it seems, be distinguished from all cases relating to equitable interests or charges which are either overreachable by a trust for sale, or can be made so by approval or otherwise.

Landlord and Tenant Notebook.

We had occasion in our last issue (*ante*, p. 958) to refer to the decision of *Turner* v. *Watts*, 44 T.L.R. 105, and to deal with the question as to the circumstances in which a surrender by operation of law will be effected, where the tenant enters into an agreement to purchase the reversion.

A further important point, however, was raised in that case, viz., whether a tenant of premises within the Rent Acts, who has surrendered his tenancy to the landlord, and who subsequently remains in possession, loses the protection of the Acts.

Purchaser in Possession pending Completion, whether a Tenant under the Rent Acts.

In such cases it is material to inquire what is the true character of the possession which is retained by the tenant. It is quite clear from the authorities that a tenant of premises within the Rent Acts will not lose the protection of the Acts by giving notice to his landlord of his intention to vacate the premises, if, subsequently to the expiry of such notice, he still remains in possession despite the notice (cf. *Barton* v. *Fincham*, 1921, 2 K.B. 291); and the persons who are protected by the Acts are not in the majority of cases "tenants" in the strict sense of that term. As Scrutton, L.J., pointed out in *Remon* v. *City of London Real Property Co. Ltd.*, 1921, 1 K.B., at p. 59, the Acts applied to cases where there was a previous legal "letting" and legal "tenancy," but did not extend to caretakers, occupants by service or mere trespassers, and where there had been such a previous legal "letting" and "tenancy," the Acts applied to the tenant, although his term had expired or been terminated by notice to quit, and although he held over against the active objection of his landlord.

It has been held that even a tenant on sufferance may be protected by the Acts. Thus in *Dobson* v. *Richards*, 1919, W.N. 166, a tenant had been given notice to quit, the premises in question not being at any material time, nor even at the date of the expiry of the notice, within any of the Rent Acts. The tenant, however, did not give up possession, and was still in possession, as a tenant on sufferance at the date when the Act of 1919 was passed, which Act had the effect of controlling the premises in question. It was held that the tenant, although merely a tenant on sufferance, was entitled to the protection of the Act.

Reference again may be made to *De Vries* v. *Sparks*, 43 T.L.R. 448, where a tenant, who had agreed for valuable consideration to surrender his tenancy to his landlord on a certain date, refused to carry out his bargain and remained in possession, it being held that the Rent Acts applied and that no order for possession could be made.

At first sight it seems somewhat difficult to reconcile these cases with the decision of the Divisional Court in *Turner* v.

Watts, which was to the effect that by reason of the surrender by operation of law any rights which the defendant may previously have had in the premises under the Rent Acts were entirely defeated. *Turner* v. *Watts*, however, may be explained on the footing that the defendant in that case became a tenant at will with no rent reserved, that being the position of a person who has agreed to purchase, and who has been let into possession pending completion. Inasmuch as in such cases, although a tenancy is created, no rent at all is reserved, s. 12 (7) of the Increase of Rent and Mortgage Interest Restrictions Act, 1920, would apply, whereby the Act is not to apply to a tenancy where the rent payable in respect of the tenancy of the dwelling-house is less than two-thirds of the rateable value thereof. It may be said, therefore, that the nature of the possession of the defendant was, by reason of the agreement to purchase, and of the consequent surrender by operation of law of the tenancy, converted from that of a tenant holding under a tenancy agreement into that of a mere tenant at will, with no rent reserved. Where, however, there is an agreement to surrender, but not followed by any actual surrender, as in *De Vries* v. *Sparks*, no such alteration of the nature of the possession will take place, and the tenant accordingly will still continue to be protected under the Acts.

Our County Court Letter.

PAYMENT IN AND DISCONTINUANCE.

A PLAINTIFF occasionally has doubts about the justice of his cause, or receives a disappointment in regard to the evidence he hoped to be able to call. At the same time the defendant concludes that the time involved in travelling to and attending the court is out of proportion to the amount at stake. He therefore decides that it will be cheaper to pay the sum claimed, and remits that amount and costs to the Registrar. The plaintiff has formed the impression in the meantime that the issue of process has failed to achieve the desired result, and he therefore posts notice of discontinuance to the Registrar and to the defendant. The temporary advantage rests with the latter, as he learns of the discontinuance by the same post as the Registrar, whereas the notice of payment in will probably only reach the plaintiff a day after the event. What is the Registrar to do? It is extremely unlikely that the communication from each party will have been delivered by the same post, and it should not be difficult to ascertain which party has priority in point of time. The first impulse of the Registrar would probably be to return each party's letter and enclosures, and to suggest that they should proceed with the action. It is necessary to investigate the position, however, as to the ownership of the money, before returning it to the defendant. The Registrar would doubtless like the parties to interplead, but Ord. XXVII appears to contain no provision for such a case. Rules 1 to 14 only provide for the case of goods taken in execution by the high bailiff. Rule 15 deals with the case of an action by an assignee, or an action of debt where the defendant has notice of conflicting claims, and r. 16 only regulates procedure. It is therefore necessary to turn to Ord. IX, dealing with discontinuance . . . and payment into or out of court. Rule 21 states that "money paid into Court . . . *shall* be paid out to plaintiffs . . . on production of the plaint note . . . and to defendants (i.e., who have counter-claimed) on production of the summons." The party who has been prompt, and claims the money first, can therefore argue that under the above rule the Registrar has no discretion to refuse. On the other hand, a plaintiff who has served notice of discontinuance has no *locus standi*, while as soon as money is paid into court the property has passed. It is not paid under a contract, therefore the defendant cannot claim repayment of the sum as money paid under a mistake of fact. The Registrar, on the other hand, cannot pay it out to a stranger, viz., the ex-plaintiff who has discontinued. The Treasury would doubtless solve the problem by claiming the amount on behalf of the Crown as *bona vacantia*. The plaintiff's notice of discontinuance is not a bar to fresh proceedings on the same cause of action, but even if he pays a fresh plaint fee the money in court is not recovered in that action, and he has no claim to money recovered in a different action. The defendant is unable to safeguard the amount in court by means of a stop order, as the County Court Rules contain no similar provisions to those of Ord. 46 of the R.S.C. If the Registrar gives a fresh notice of trial to each party, and they appear, it is difficult to see how the judge has jurisdiction to try the action. It sometimes happens that a defendant in a fraud case pays into court £100 and costs, so that as the plaintiff has recovered the maximum amount there is no issue left for the judge to try, and there is no exposure. Similarly, if the full amount claimed and costs has been paid, neither party is entitled to any further relief, and there is nothing upon which the judge can act. The point arises, however, whether the defendant is entitled, under Ord. IX, r. 1, to tax his costs incurred before the receipt of the notice. He may do so "unless the judge on the application of the plaintiff otherwise orders." Although after notice of discontinuance there is strictly no plaintiff, the latter apparently has a right to be heard on the question of costs. But if the defendant obtains an order for taxation of his costs, are they set off against those he has already paid in, or is he entitled to repayment of the latter? The court usually draws upon its inherent jurisdiction to decide these conundrums, but the position requires to be clarified on *certiorari*.

Books Received.

Stringer on Oaths and Affirmations in Great Britain and Ireland for the Use of Commissioners for Oaths. Fourth Edition. EDMUND R. COOK, Solicitor, Secretary of The Law Society and Deputy Registrar of Solicitors, and A. O. THOMAS, Crown Office and Associates Department, Royal Courts of Justice. 1928. Crown 8vo. pp. xix and 256 (with Index). Stevens & Sons, Ltd., Chancery-lane. 10s. net.

The Justices Note-Book. Containing a Short Account of the Jurisdiction and Duties of Justices and an Epitome of Criminal Law. By the late W. KNOX WIGRAIN, J.P. 1927. Eleventh Edition. JOHN EDWIN MITCHELL, J.P., of the Middle Temple, Barrister-at-Law, and JOSEPH SMITH, Solicitor, Clerk to the Borough Justices of Dudley. Large crown 8vo. pp. xii and 519, Stevens & Sons, Ltd., Chancery-lane. 12s. 6d. net.

Law for Wives and Daughters. Their Rights and Their Obligations. 1927. HENRY WYNANS JESSUP, M.A., J.D. Crown 8vo. pp. ix and 208 (with Index). The Macmillan Company, New York. 10s. 6d. net.

Tax Cases. Vol. XI, Part. VI. pp. 425 to 501. H.M. Stationery Office. 1s. net.

The Solicitors' Benevolent Association Annual Report and Balance Sheet. Butterworth & Co. (Publishers), Ltd., Bell-yard.

The Prevention of Bribery. The News Sheet of the Bribery and Secret Commissions Prevention League, Incorporated, 22, Buckingham-gate, S.W.1.

The Annual Local Taxation Returns, England and Wales. 1925-26. Part 1. Statement showing the rate moneys expended and received during the financial year ended 31st March, 1926, by Poor Law Authorities. Medium 8vo. 75 pp. 1927. H.M. Stationery Office. 5s. net.

Administration of the Poor Law. Extract from the Annual Report of the Ministry of Health for 1926-27. Including Reports of General Inspectors of the Ministry. Medium 8vo. 77 pp. 1927. H.M. Stationery Office. 1s. net.

POINTS IN PRACTICE.

Questions from Registered Annual Subscribers are invited and will be answered by some of the most eminent authorities of the day. All questions should be addressed to—The Assistant Editor, "The Solicitors' Journal," 29, Breams Buildings, E.C.4, be typewritten on one side of paper only, and be in triplicate. Each copy to contain the name and address of the subscriber. To meet the convenience of Subscribers, in matters requiring urgent attention, answers will be forwarded by post if a stamped addressed envelope is enclosed.

SETTLED LAND—SUB-SETTLEMENT OF LIFE INTEREST—DEATH OF TENANT FOR LIFE UNDER PRINCIPAL SETTLEMENT—VESTING INSTRUMENT BY SPECIAL REPRESENTATIVES.

1074. *Q.* By his will which was proved in 1908 A devised freehold property to his trustees, upon trust for B for life, and he devised his residuary estate to his trustees upon trust for C for life, and thereafter upon the trusts contained in the will. In October, 1925, C executed a settlement and thereby assigned unto the trustees then appointed all her life interest in the residuary estate of A, upon trust to pay C a certain weekly sum during her life, and thereafter upon the trusts therein mentioned. B died in March, 1927, testate, but without having appointed executors in respect of the settled property, and probate limited to this property has been granted to the trustees of A's settlement. The special representatives are desirous of divesting themselves of the legal estate, and wish to know what document or documents are necessary to carry this into effect.

A. It cannot be stated from the particulars given whether or not the settlement executed by C of her life interest was one "in consideration of marriage or as part or by way of any family arrangement" within S.L.A., 1890, s. 4 and S.L.A., 1925, s. 104 (11). (1) Assuming that it was; then it is deemed to be one of the instruments creating the compound settlement. Hence, if there is a person under it which satisfies the description of a tenant for life under the S.L.A., 1925, he is entitled to a vesting assent in his favour, and the trustees of A's settlement are the trustees of the compound settlement, under which he is tenant for life: S.L.A., 1925, s. 31 (1). If there is no person satisfying the description of a tenant for life the S.L.A. trustees of the compound settlement (i.e., the trustees of A's settlement), are entitled to have the legal estate declared to be vested in them as statutory owners (see S.L.A., 1925, s. 23 (1)), by a vesting assent in their own favour. In such a case the only way in which the trustees of A's settlement can divest themselves of the legal estate in the land is by appointing new S.L.A. trustees, and executing a vesting assent in their favour as statutory owners. (2) Assuming that C's settlement of her life interest is not within S.L.A., 1925, s. 104 (11), sub-s. (1) of the same section applies with the result that C is entitled to a vesting assent in her favour by the special representatives who will continue to be the S.L.A. trustees of the settlement.

SETTLED LAND—PRE-1926 SALE BY OWNER IN FEE RESERVING LIFE ESTATE—SALE.

1075. *Q. QQ.* 907 and 923 and answers are noted, but they both premise a settlement where there are or have been or ought to be trustees. In 1924 A, being absolute owner in fee free from incumbrances, sold the property to B, reserving to herself a life interest. There were no trustees appointed or deemed necessary. A and B are both now living. It is submitted this land is not settled land under s. 2 of the S.L.A., 1925, because it is not within the definition of s. 1 (1) as not being "limited in trust," or s. 1 (4) as "an estate not disposed of and reverting to the settlor." *Ryder* v. *Steadman's Contract*, 1927, 2 Ch. 62, does not seem to apply. It is now desired by both tenant for life, A, and remainderman, B, to sell the absolute fee simple without going to the expense of an application to the court for the appointment of trustees. To effect this it is proposed that the tenant for life should purchase the interest of the remainderman and thus become absolute owner, and as such sell the fee. Does s. 68 (1) assist?

A. On 31st December, 1925, the land in question was limited to A and B by way of succession, and therefore was settled land within the S.L.A., 1882, s. 2 (1). This being so, the land was settled land at the commencement of the L.P.A., 1925, within *Ryder* v. *Steadman*, 1927, 2 Ch. 62, and *ante*, p. 451, and the legal estate in fee vested in A under the 1st Sched., Pt. II, paras. 3 and 6 (*c*) he holding it in trust for himself for life with remainder to B. Therefore the case is brought within the language of the S.L.A., 1925, s. 1 (1) (i), and the land is settled land under that Act. The simplest plan to sell would be for A and B to appoint themselves trustees for the purposes of the Act under s. 30 (1) (v), and then to execute a vesting deed under the 2nd Sched., para. 1 (2), after which the title would be in order under the Act. The plan proposed in the question is open to the objection that a purchaser would only accept title from A as tenant for life under the Act unless the conveyance of B's equitable interest as reversioner to A was disclosed. But that disclosure would show that A was entitled to a conveyance to himself under s. 7 (5) (see L.P.A., 1925, s. 72 (3)), and, the conveyance being one under the Act within s. 112 (2), s. 13 would apply, and a troublesome requisition might be made. The alternative solution appears therefore to be preferable.

SETTLED LAND—LAND SETTLED BY POST-1925—WILL—PROCEDURE.

1076. *Q.* By will dated 19th April, 1912, J.P. appointed W.C. to be the sole executor and trustee, and after making a pecuniary legacy and bequeathing his personal estate to his wife, E.P., the testator devised "my freehold messuage or tenement No. 53 W.-street and all other my real estate . . . unto and to the use of W.C. his heirs and assigns *Upon trust* that W.C. or other the trustee or trustees for the time being of this my will shall pay the net rents and profits of the said hereditaments and premises to my wife E.P. during her life And after the death of my wife shall pay the net rents and profits to my daughter J.C. during her life for her separate use without power of anticipation, and after the death of the survivor . . . shall hold my real estate, upon trust" for sale with power to postpone—and to pay the net proceeds equally between J.C.'s children, and the testator declared "that my wife shall be entitled if she so desires to the personal use, occupation and enjoyment free from rent of my said house and premises, No. 53, W. street, she paying rates and taxes and keeping the same in repair and insured against fire." The will contained no reference to the S.L. Acts, and no power to appoint new trustees. Testator died on 9th July, 1927, leaving his widow, E.P., and his daughter, J.C., and children of hers, surviving. The will was proved by W.C. Testator's real estate consisted only of his house, No. 53, W. road. W.C. proposes to appoint two additional trustees to act jointly with himself.

(1) Is the property settled land or is it held on trust for sale?

(2) Will the vesting assent be by W.C. (as personal representative) in favour of the widow, E.P., as tenant for life, or will it be in favour of the trustees of the will as trustees for sale?

(3) May it be assumed that W.C. and the new truste whom he proposes to appoint will be the S.L.A. trustees?

(4) Will a deed of declaration under s. 35 of the S.L.A., 1925, be necessary ?

A. (1) Settled land ; there is no *immediate* trust for sale.

(2) In favour of E.P., as tenant for life.

(3) W.C. will be the S.L.A. trustee of the settlement : S.L.A., 1925, s. 30 (3) ; he should appoint the others to be S.L.A. trustees with himself.

(4) No ; only a vesting assent giving the particulars made requisite by S.L.A., 1925, s. 8 (4) (*b*).

POWER OF ATTORNEY BY JOINT TENANTS.

1077. *Q.* Having regard to the fact that joint tenants have become trustees for sale upon the statutory trusts under the L.P.A., 1925, can two joint tenants, who are also the sole beneficiaries (e.g., husband and wife), and who do not intend leaving the United Kingdom, give an effective power of attorney for the management, sale and conveyance of the property of which they are joint tenants ? Under the provisions of s. 25 of the T.A., 1925, only a trustee who intends remaining out of the United Kingdom for one month or more can appoint an attorney.

A. The opinion here given must be in the negative, for the fact that there are special provisions for delegation, under the T.A., 1925, s. 25, quoted above, and also under s. 29 of the L.P.A., 1925, *prima facie* excludes, under the well-known rule, any wider delegation. Possibly a trustee-beneficiary who had given such a power might be estopped from disputing its exercise, but a title by estoppel would hardly be forced on a purchaser, apart from the question whether the estoppel would bind an assignee or chargee of the equitable interest, or a trustee in bankruptcy.

UNDIVIDED SHARES—L.P.A., 1925, 1ST. SCHED., PT. IV, PARA. 1 (1) AND (4).

1078. *Q.* In 1925 an estate was and for upwards of fifty years had been held in undivided shares. The legal estate in each fourth share was vested in trustees holding on an express trust for sale. The trustees of each fourth share are quite different, and in fact are represented by different solicitors. A person interested in one share is buying up the entirety, and his solicitors contend that para. 1 (4) of Pt. IV, of the 1st Sched., to L.P.A., 1925, applies, and the entirety is vested in the Public Trustee. They propose to take conveyances of the equitable interests, and then either appoint new trustees in place of the Public Trustee or take a conveyance from the Public Trustee discharged from the trust for sale. One of the vendors' solicitors contends, and has been informally advised by counsel, that the legal estate is not in the Public Trustee, but that para. 1 (1) of Pt. IV, applies, because the entirety of the land is vested in trustees. Is there any doubt but that the legal estate in the entirety is in the Public Trustee on the statutory trusts ?

A. The opinion here given is that para. 1 (1) does not apply to any case other than that in which the entirety of the land was vested on 31st December, 1925, in the same set of trustees. The view of the solicitors to the proposed purchaser is therefore confirmed. In respect of the alternative courses they suggest, however, the first is much to be preferred, for if the Public Trustee once acts he will be entitled to all fees for accepting the trust, and cannot be ousted without his consent or an order of the court, see para. 1 (4) (i) and (ii). After the purchaser has bought up all the equitable interests and appointed himself trustee, his position will be that discussed in the answer to *Q.* 244, p. 541, vol. 70, and he can deal with the property as beneficial owner.

SETTLED LAND—LAND SETTLED BY POST-1925 WILL—PRODUCTION OF DOCUMENTS OF ENFRANCHISED LAND TO STEWARD—FEES—DETERMINATION OF TENANT FOR LIFE'S INTEREST.

1079. *A.* A.B., who died in May last, by her will devised all her real estate to her husband, C.D., for his life, if he so long remained a widower, and on his death or re-marriage testatrix devised all her estate in separate lots to the devisees named in her will in fee simple. She appointed two executors of her will, who proved the same last August. There was no appointment under the will of S.L.A. trustees. The estate comprised two cottages and four allotments of freehold and copyhold land of a total value not exceeding £600. The probate has not been produced to the steward of the manor in respect of the copyholds and no written assent to C.D. as tenant for life, subject as aforesaid, has been completed, but he was allowed to receive the rents and take possession of the real estate from the date of his wife's death. The personal estate, which only amounted to about £18, was not more than sufficient to pay the expenses of probate, etc., and there is still to be paid two legacies of £5 each to the two executors, so that the estate is not yet fully administered.

(i) What is required to be done to vest the real estate, both freehold and copyhold, in the devisees ?

(ii) What documents with regard to the copyhold should be produced to the steward of the manor, and what fees is he entitled to thereon ?

(iii) C.D. was in personal occupation of some of the lots at the time of his re-marriage. Does his right to possession terminate immediately on that event, or is any notice to quit required to be given to him, the lots being agricultural holdings ?

A. One important fact seems to have been omitted from the particulars, namely, the re-marriage of C.D.

(i) A written assent by the executors, who have not so far divested themselves of the legal estate.

(ii) Such only of the assents as operate as assurances of enfranchised land must be produced to the steward ; see L.P.A., 1922, s. 129 (9) ; but note also last part of the section. Under Enfranchised Lands (Stewards' Fees) Regulations, r. 11, the ordinary fee is 10s. 6d.

(iii) It is a question whether or not he had become a tenant from year to year. It seems not.

SETTLED LAND—DEATH OF TENANT FOR LIFE—REPRESENTATION.

1080. *Q.* I.G., by his will made in 1910, appointed his wife, E.G., sole executrix and trustee thereof and devised three freehold dwelling-houses to her for life, and afterwards, as to one of the dwelling-houses, to E.P. absolutely, as to another, to J.P. absolutely, and as to third dwelling-house, equally between J.P. and E.P. I.G. died in 1910, and his will was proved by the executrix in 1911. E.G. died in 1927 without having executed any vesting deed, having made her will dated in 1927 appointing S.H. her sole executor. Probate of the will has been granted to S.H., save and except land vested in the said E.G. settled previously to her death and not by her will. It is now desired to sell the houses by those entitled to them (or their representatives) under the will of I.G., deceased. It is assumed that the property was settled land at the date of the death of E.G., in which case it vests in the special representatives. Can S.H., as the executor of E.G., the only trustee of the estate of I.G., deceased, appoint himself and another to be the trustees of the settlement created by the will of I.G., deceased, and then apply for a grant of administration with the will annexed of E.G., deceased, limited to the settled land, and upon issue of the grant vest the property in themselves upon the trusts of the will of I.G., deceased, and then assent to the devises to E.P. and J.P. contained in the will ? Or, as the land has ceased to be settled land on the death of E.G., can the executor of E.G. assent to the devises under the will of I.G.,deceased (there is chain of executorship) ? It seems to be suggested in " Emmet," vol. 2, p. 920 (11th ed.), and also " Prideaux," vol. 3, p. 520 (22nd ed.), that it is not incumbent on the special representatives to take out a grant where on the death of the tenant for life the land has ceased to be settled land.

A. It does not seem to be suggested in either " Prideaux " or " Emmet " that it is not necessary to take out a grant in circumstances such as those here considered. What is

suggested by the learned editors of those works is that where it is not expedient for a grant to be taken out by the S.L.A. trustees, they may renounce. Then a grant might be applied for by the general representatives.

Assuming that the case fell within L.P.A., 1925, 1st Sched., Pt. II, paras. 3, 5, 6 (*c*), S.H. cannot make an assent in respect of the legal estate until such estate becomes vested in him by virtue of a grant. Hence he should apply for representation limited to the settled land and make the proper assents to (*a*) E.P., (*b*) J.P., and (*c*) to E.P. and J.P. as trustees for sale holding upon the statutory trusts.

[Since this reply was given a new practice has obtained in cases of this character as the result of two recent cases. See "A Conveyancer's Diary," p. 974 *ante*.]

AGREEMENT FOR A LEASE—ENFORCEABILITY.

1081. *Q.* A lease expiring at Ladyday, 1928, contains the following clause: "If the tenant shall be desirous of taking a renewed lease of the said premises and of such desire shall give notice in writing three calendar months before the expiration of the term hereby created . . . the lessor will at the expense of the tenant grant to him a lease of the demised premises for the further term of seven years from the expiration of the said term at such yearly rent as may be agreed in writing between the parties hereto prior to the giving of such notice as aforesaid . . ." Within the time mentioned the lessee writes to the lessor drawing his attention to the clause in the lease and asking if the lease could be renewed at the existing rent of £65. The lessor replied, "I cannot possibly think of agreeing to a rent of less than £75 per annum," and finished the letter by again saying "I am not prepared do take less than £75." The lessee replied that he thought the suggested figure high, but said, "I will agree to your terms." The lessor afterwards found that the £75 was an inadequate rental for the property, and is not disposed to grant the lease for the further term at £75. The lessee contends there is a binding agreement to do so. The lessor contends that there is not. The mere statement by a vendor of the lowest price at which he will sell does not amount to an implied contract that he will sell at that price to the person making the enquiry: *Harvey* v. *Facey*, 1893, App. Cases, 552. Is not the above case covered by *Harvey* v. *Facey*?

A. We are of opinion in this case that the lessor is bound to grant the renewal of the lease. *Harvey* v. *Facey* is a peculiar case, which must be regarded as having been decided on its own facts, but even so we are of opinion that *Harvey* v. *Facey* can be appealed to by the lessee in his own favour as the following extract from the judgment of the Privy Council would appear to show. Thus in delivering judgment, Lord Morris said, 1893, A.C. at page 555:—"The first telegram asks two questions. The first question is as to the willingness of L. M. Facey to sell to the appellants; the second question asks the lowest price, and the word 'telegraph' is in its collocation addressed to that second question only. L.M. Facey replied to the second question only, and gives his lowest price. The third telegram from the appellants treats the answer of L. M. Facey stating his lowest price as an unconditional offer to sell to them at the price named. Their lordships cannot treat the telegram from L. M. Facey as binding him in any respect, *except to the extent it does by its terms, viz., the lowest price. Everything else is left open.* . ." Now in the case put before us, the lessor was in the events that happened bound to grant a renewal, provided there was an agreement in writing as to the amount of the rent and this was the only matter left open between the parties., According to *Harvey* v. *Facey* it appears to us that on a construction of the letters there was an agreement arrived at between the parties as to the amount of the rent, and that being so, the lessor is bound to grant a renewal.

SETTLED LAND—NEED FOR VESTING DEED.

1082. *Q.* G.S., being admitted tenant of certain copyhold property, died in 1905, having by his will devised it to his wife, M.A.S., for life, and after her death "to be sold." He appointed two executors, both of whom are now living (the executors were not appointed trustees and the property was not devised to them). M.A.S. was admitted as tenant for life on the court rolls in May 1905; she now desires to sell the freehold property.

(1) As the life estate is already vested in M.A.S. by the said admission, would not a vesting deed be superfluous?

(2) If a vesting deed is necessary, we take it that the executors are the trustees of the settlement created by the will of G.S. (s. 30, subs. (3), of the S.L.A.)?

A. (1) No. No doubt there must have been many thousands of legal tenants for life in a position to sell on 31st December, 1925, without further formality, but the policy of the new legislation now requires the vesting deed and it is indispensable for sale of settled land: see S.L.A., 1925, s. 13.

(2) Yes.

TRUST FOR SALE—CONVEYANCE OF INTERESTS OF EQUITABLE OWNERS—L.P.A., 1925, s. 42 (1).

1083. *Q.* With reference to *Q.* 1026, p. 897, *ante*, the property, being pre-1926 copyholds enfranchised by the Act with the manorial incidents saved by the L.P.A., 1922, unextinguished, the appointment of new trustee suggested in your answer being an "assurance" of the land, is registrable under s. 129 (1) of the L.P.A., 1922, and a not inconsiderable sum is claimed by the stewards for fees, etc., from the vendor. There is no desire to put the vendor to this expense if a good title could otherwise be made, and in this connexion I would refer you to your reply to *Q.* 785 in your issue of the 21st May, 1927, and would like to have your opinion whether the suggested solution of the difficulty there could not be applied to the present case, viz., for the personal representatives of A (in the present query), the deceased partner, and B, the surviving partner, to convey the equitable interests, both acknowledging receipt of the purchase-money, and for B to convey the legal estate in the entirety. Of course, the Acts have constituted B a trustee for sale, and assuming the conveyance is made in the manner above indicated and not under the trust for sale, could this be in any way repugnant to s. 42 of the L.P.A., 1925, seeing that B, besides conveying a share of the beneficial interest, would also convey the legal estate in the entirety. Personally, I cannot see anything to prevent A's personal representatives and B conveying their equitable interests, leaving B (a bare trustee) to convey the legal estate by their direction. If you concur, and could refer me to a precedent, I shall be obliged.

A. The opinion given in the answer to *Q.* 785, quoted above, on the construction of the L.P.A., 1925, s. 42 (1), has been somewhat amplified in the answer to *Q.* 936, p. 705, *ante*. If then the purchaser, D, is content to make separate purchases of the equitable interests, and then directs the trustee, B, to convey to him under the L.P.A., 1925, s. 23, and the trustee does so, he should have a good marketable title, but he is not bound to relinquish the even better one which he would obtain in the way he is entitled, namely, from two trustees. If the questioner is acting for all parties, an arrangement whereby D should waive his strict rights on a slight mitigation of the price, such as the equivalent of half the lord's fees on the appointment of a new trustee, may be suggested. But in such case B and C should supply all evidence of the equitable title to satisfy a purchaser from D, including a statutory declaration as to the property being partnership property, and as to C being A's only child and the widow's remarriage, exhibiting certificates.

The attention of the Legal Profession is called to the fact that the PHŒNIX ASSURANCE COMPANY Ltd., Phœnix House, King William Street, London, E.C.4 (transacting ALL CLASSES OF INSURANCE BUSINESS), invites proposals for Fidelity Guarantee and Court Bonds, Loans on Reversions and Life Interests. Branch Offices at Byron House, 7, St. James's Street, S.W.1; 187, Fleet Street, E.C.4; 20-22, Lincoln's Inn Fields, W.C.2; and throughout the country.

Correspondence.

Stamps on Compensation Agreements.

Sir,—We have prepared a large number of compensation agreements and have consistently adopted the views expressed in a "Conveyancer's Diary" (see 71 Sol. J., p. 286) that whether or not such agreements include rights saved by L.P.A., 1922, 12th Sched. (5), no stamp duty is payable.

In a recent case the enfranchised property consisted of some cottages with practically no adjoining land. The rights saved by 12th Sched., para. (5), were included without payment of any kind, but a stamp duty was claimed. The free inclusion was recited in the compensation agreement, in which it was also stated that the parties concurred in these rights being deemed to be "manorial incidents"; hence the document became an agreement to extinguish manorial incidents, and that alone.

In view of the express provision in L.P.A., 1922, s. 139 (1) (vii), as extended by s.1 38 (12), we fail to see how the Inland Revenue Authorities' claim for: (*a*) conveyance duty on the value of the rights saved, and (*b*) contract stamp duty, can be substantiated. If their contention is correct, the result is that in certain cases the combined duty (for instance, where the Ministry concurs under seal or the lord is a body corporate) may well be greater than the full value of the saved rights themselves.

We know of several cases where the total value of the lord's compensation was under £25, and where, under the old practice, the duty payable would have been 2s. 6d. at the most. Now it becomes, if the document is under seal, 10s. 6d. or 11s.

Where an agreement is under seal attracting the alleged duty of 10s. and the consideration payable to the lord *in toto* does not exceed £75, it would be cheaper and quite as effective to settle the matter by a common law enfranchisement deed, as a conveyance. Indeed, where the lord's compensation is only £10 or £15 this seems to be clearly the best way of handling the matter and paying duty on the whole amount.

Contract duty seems to be claimed because under the Act the lord and tenant have to agree in writing that the mines and minerals are to be deemed "manorial incidents." This is a modification of the old system under the Copyhold Act, 1894, when the parties signed what were termed "Consents" to include reserved rights. The Ministry of Agriculture never took the point that such a document, when they acted on it by their award, was an agreement requiring a contract stamp in addition to the *ad valorem* duty paid on the award.

The I.R. Commissioners (or the Ministry) should obtain the ruling of the High Court on the matter. It is unreasonable to expect any one tenant to do so when the amount at issue is so small. The real intention of Parliament is frustrated.

Failing that, the case seems an appropriate one for the Law Society to take up.

Eaden, Spearing & Raynes.

Cambridge,
20th December, 1927.

[We entirely agree with the views expressed by our correspondents and thank them for drawing attention to the matter. Our views on it have been expressed at length on p. 286, *ante*.—Ed., *Sol. J.*]

Some Recent Decisions in the Principal Probate Registry.

Sir,—I am authorised to inform you that the following directions, arising out of recent decisions, have been given by the Senior Registrar of the Principal Probate Registry:—

Settled Land—Trustees.

(*a*) Before a general grant of representation, including settled land, is made, all trustees of the settled land duly appointed by a formal appointment, whether before or after the death, must be cleared off. If there are no such trustees, and the settlement arises under a will or intestacy (and not under a deed), the personal representative of the settlor must also be cleared off unless the Registrar shall otherwise decide upon affidavit evidence.

(*b*) *Re Gibbings, deceased*, L.T.N., 26th November, 1927. If land is settled upon a person for an interest not ceasing on his death, the trustees of the settlement at the date of the death of that person, though they may have no power of sale, have the right under s. 22 of the Administration of Estates Act, 1925, to a grant of probate as special executors, and a corresponding right to a grant of administration. The seat must ascertain, from the deed or will, that the interest does not cease at the death. This practice does not apply to cases of life tenancy in which the interest ceases at the death.

Re Bridgett and Hayes Contract, L.T.N., 26th November, 1927. Where settled land has vested in a remainderman absolutely upon, and by reason of, the death of the tenant for life, a general grant of probate, or administration (with or without will) of the estate of the tenant for life, not mentioning or including settled land, will be made without clearing off the trustees of settled land, even where there are trustees with power of sale. It should be sworn in the oath that there *was* settled land, but that the settlement came to an end upon the death of the deceased. A grant including or limited to settled land cannot be taken in such cases. It is the duty of the seat to ascertain whether the settlement has come to an end owing to an absolute vesting in the remainderman. See s. 3, Settled Land Act, 1925.

The Inland Revenue Affidavit Form A.7, should be used; but the second part of Account 1, which deals with settled land to be *covered by the grant* will not be filled in.

(Sgd.) W. Inderwick,
Senior Registrar.
H. H. H. Coates.

Principal Probate Registry,
Somerset House, W.C.2,
14th December.

Production of Vesting Deed of Enfranchised Copyholds to the Steward.

Sir,—While respectfully agreeing with the conclusions stated in the "Conveyancer's Diary," page 906, may I suggest on the principle of "safety first" that there is some danger in the advice given? The fact that the question whether a vesting deed should be produced and endorsed is open to discussion, indicates at least the possibility of an adverse decision. Section 129 (1) of the L.P.A., 1922, and s. 13 of the S.L.A., 1925, are both extremely stringent provisions, and, until there is an authoritative decision I submit that the wisest course would be to avoid risks, and produce the vesting deed to be endorsed.

Lincoln's Inn. A. F.

[The advice referred to was given on the clear assumption that no interest was conveyed by the vesting deed. If there is any doubt as to whether or not an interest is conveyed by such a deed, by all means let the vesting deed be produced for endorsement as our correspondent suggests.—Ed., *Sol. J.*]

Revenue Defaulters.

In the course of a long list of Revenue applications for judgment against defaulters, Mr. Justice Rowlatt gave judgment for the Crown for £77,866 against Mr. Whitney, the American millionaire, who was stated by the Attorney-General to have fought the case to the House of Lords, where it was decided that he was liable to income tax on his interests in this country. The debtor now stated that he had no assets in this country, as he had removed them in the meantime.

A solicitor was ordered to "give the Revenue a Christmas present of £1" due from him as legacy duty on a legacy of £10.

Court of Appeal.

No. 1.

Dale (Inspector of Taxes) *v.* Metcalfe. 28th October.

REVENUE—INCOME TAX—ACCUMULATIONS OF INCOME FOR PERSON ENTITLED CONTINGENTLY—BENEFICIARY WITH CONTINGENT LIFE INTEREST ONLY—CLAIM TO RELIEF—MEANING OF "FOR THE BENEFIT OF"—INCOME TAX ACT, 1918, 8 & 9 Geo. 5, c. 40, s. 25.

The relief from income tax given by s. 25 of the Income Tax Act, 1918, in respect of accumulations of income "for the benefit" of any person entitled contingently upon his attaining a certain age, apply not only to a case when the beneficiary on attaining that age takes the accumulations for himself, but also to one in which the accumulations are to be added to a trust fund in which he has only a life interest.

Appeal from a decision of Rowlatt, J. (71 SOL. J. 492).

By a settlement dated 18th October, 1910, John Henry Burn settled certain stocks for the benefit of his children, the provisions material to this case being as follows: "Cl. 5. Upon trust for all or any the children or child of the settlor . . . who being male shall attain the age of twenty-one years or being female shall attain that age or previously marry if more than one in equal shares except that each son shall take double the share of each daughter." "Cl. 7. Provided further that the said trustees or trustee shall retain the share of each daughter of the settlor now living . . . (and) pay the income thereof to such daughter during her life and so that during coverture the same shall be for her separate use without power of anticipation . . ." "Cl. 10. Provided always that the said trustees or trustee shall apply the whole or such part as they or he in their or his discretion shall think fit of the income of the expectant or presumptive share (whether settled or unsettled) of any child or grandchild of the settlor in the trust funds under the trusts hereinbefore contained for or towards his or her maintenance education or benefit . . . and shall during the minority of any such child or grandchild and in the case of a female spinsterhood accumulate the surplus (if any) of the same income by investing the same and the resulting income thereof in any of the investments hereby authorised in augmentation and so as to follow the destination of the share from which the same shall have proceeded but with power to apply any such accumulations in any subsequent year for or towards the maintenance education or benefit of the child or grandchild for the time being presumptively entitled as aforesaid in the manner in which such accumulations might have been applied had they been income arising in the then current year." Mrs. Mary Catherine Metcalfe, the respondent, who attained the age of twenty-one on 26th May, 1921, was a daughter of the settlor. Income tax, at the rates appropriate to each tax year, had been duly paid by deduction or otherwise by the trustees for the time being of the settlement, in respect of the whole income of the trust funds up to 26th May, 1921. As from that date the income of her share of the trust funds (including the income of her share of the invested accumulations) had been paid to the respondent, and she had been fully repaid all the tax recoverable by her in respect of such income up to the date of her marriage. The respondent claimed on 12th September, 1922, under s. 25 of the Income Tax Act, 1918, repayment of £380 3s. 11d., for or on account of tax paid or deducted in respect of income accumulated during her minority under the settlement. The accumulations of income from the trust funds were, during the minority of the respondent, set aside to the credit of a separate accumulations fund in the names of the trustees of the settlement. By s. 25 of the Income Tax Act, 1918: "Where in pursuance of the provisions of any will or settlement any income arising from any fund is accumulated for the benefit of any person contingently on his attaining some specified age or marrying, and the aggregate amount in any year of assessment of that income and the income from any other funds subject to the like trusts for accumulation and of the total income of that person from all sources (hereinafter referred to as 'the aggregate yearly income') is of such an amount only as would entitle an individual either to total exemption from tax or to relief from tax that person shall, on making a claim for the purpose within three years after the end of the year of assessment in which the contingency happens, be entitled . . . to have repaid to him [a sum calculated as therein mentioned]." The appellant, the local inspector of taxes, refused the respondent's claim. The contention on behalf of the Crown was that as the respondent was not herself entitled to the accumulations, but only to a life interest in them, those accumulations were not for her benefit within the purview of s. 25. They were really part of the income of the trustees. Rowlatt, J., affirming a decision of the Special Commissioners, held that the accumulations had been "for the benefit" of the respondent and allowed her claim. The appellant appealed. The court dismissed the appeal, without calling upon counsel for the respondent.

Lord HANWORTH, M.R., said he thought that the judgment of Rowlatt, J., was the right one. That judge had pointed out that by s. 25 the rebate was allowed, not in respect of any fund accumulated for a person contingently entitled, but of any fund accumulated "for the benefit" of any person contingently entitled. It seemed clear to him (the Master of the Rolls) that the accumulations in question were for the benefit of the respondent, even if she were not allowed actually to receive the *corpus*. They would mean an increased income from a *corpus* increased by the accumulations, and that would surely be for her benefit. It could hardly be contended that an accumulation added to a daughter's share was not for the benefit of that daughter just because the whole share was not handed over to her. Further, the right given to recover the tax within a certain time seemed to be in the nature of a personal right. The nature of the interest of the person claiming was the result of the settlement and the operation of the time limit. It did not arise out of any relation between the claimant and the Crown. The present claimant's right arose under the trust. The object of s. 25 was to relieve from taxation incomes which ought not to have been taxed, and the person entitled to claim was the person who could prove a claim to moneys which had been accumulated, in the broadest sense, for that person's benefit. The appeal would be dismissed, with costs.

SARGANT and LAWRENCE, L.JJ., delivered judgments to like effect.

COUNSEL: *Sir Douglas Hogg*, K.C. (A.-G.) and *R. P. Hills*, for the appellant; *Latter*, K.C., and *Cyril King*, for the respondent.

SOLICITORS: *The Solicitor of Inland Revenue; Gregory, Rowcliffe & Co.*, for *Cooper & Jackson*, Newcastle-on-Tyne.

[Reported by G. T. WHITFIELD-HAYES, Esq., Barrister-at-Law.]

High Court—Chancery Division.

***Re* Parker's Settled Estates: Parker *v.* Parker.**

Romer J. 8th December.

SETTLED LAND—COMPOUND SETTLEMENT—TRUST FOR SALE—OVER-REACHING PRIOR EQUITABLE INTERESTS—"IMMEDIATE BINDING TRUST FOR SALE"—SETTLED LAND ACT, 1925, s. 1 (7)—LAW OF PROPERTY ACT, 1925, s. 2 (2)—LAW OF PROPERTY (AMENDMENT) ACT, 1926, Sched.

An estate was settled on the plaintiff for life with remainder to his eldest son in tail, with powers to charge jointure and portions. The son disentailed and, together with his father, conveyed to trustees upon trust for sale (subject to the jointure rent charge and to a legal portions term) and to re-settle the proceeds.

Held, that the land was settled under a compound settlement, and that the plaintiff was tenant for life, notwithstanding the trust for sale.

Under the will of a testator who died in 1888, an estate was settled on the plaintiff for life, with remainder to his eldest son in tail, and the plaintiff had power to charge a jointure rent charge and portions for younger children. By a deed of 1901 he charged the estate with a jointure rent charge of £400 and appointed a legal portions term for raising £1,000 for a younger child. In September, 1924, the eldest son disentailed, and the father and son conveyed the estate to trustees upon trust for sale, the proceeds of sale being re-settled. The plaintiff's wife although restrained from anticipation, and the trustees of the term, though without express power, joined in the deed purporting to release the jointure and term. This originating summons asked whether the land was subject to a trust for sale under s. 2 (2) (as amended) of the Law of Property Act, 1925, or whether it was settled land under a compound settlement, and if so, whether on an order being made approving the trustees, the land would cease to be settled land.

ROMER, J., in a considered judgment, held that the land was now settled land under the compound settlement, that the plaintiff was tenant for life, and that an order approving the trustees for sale under s. 2 (2) of the Law of Property Act, 1925, would not affect the portions term. Unless s. 1 (7) of the Settled Land Act, 1925, applied, the legal estate vested in the plaintiff under Pt. II of Sched. I of the Law of Property Act, 1925. In *Re Leigh's S.E.* (*No.* 1), 1926, 1 Ch. 852, Tomlin, J., was not dealing with s. 1 (7) of the Settled Land Act, 1925, as the Amending Act had not then been passed; but if the real reason for his decision was that no land could ever be subject to a binding trust for sale unless the trustees had power to over-reach prior equitable interests, he (his lordship) found himself unable to follow it. He came to the conclusion that the words "trust for sale" when used in reference to land subject to prior equitable interests were not confined to cases where the trustees for sale could over-reach them. He preferred to treat the word "binding" as mere surplusage, inserted *ex majore cautela* rather than to give it a meaning which would exclude trusts for sale, as that phrase had always been understood by lawyers. Although there was a trust for sale in the present case, it did not in his opinion bring the case within s. 1 (7) of the Settled Land Act, 1925, for that sub-section only applied where "the land" that would otherwise be subject to a settlement under s. 1 (1) was held on trust for sale. Here only the land subject to the legal portions term was affected by the trust for sale, while under the settlement the portions term was one of the limitations which could be over-reached.

COUNSEL: *Nicholson Combe; Guest Mathews; Walter Banks.*

SOLICITORS: *Lawrence, Graham & Co.*

[Reported by S. E. WILLIAMS, Esq., Barrister-at-Law.]

High Court—King's Bench Division

Michaelson *v.* **Crisp.** Rowlatt, J., 11th November.

MONEYLENDER—PROMISSORY NOTE GIVEN—MONEY SENT THROUGH POST—BORROWER'S DEATH BEFORE RECEIPT—MONEY HANDED TO PERSONAL REPRESENTATIVE—MISCONCEIVED ACTION.

On the receipt of a signed promissory note a moneylender forwarded an agreed sum to the borrower through the post. The borrower, who was the secretary to a public company, died between the times of the posting and delivery of the letter. The joint acting secretary of the company, having notice of the secretary's death, opened the moneylender's letter and retained possession of the enclosed money until such time as he could hand it over to the personal representatives of the borrower.

On an action by the moneylender to recover the sum lent from the joint acting secretary as money received by him to the use of the plaintiff.

Held, that the defendant received the money on behalf of the deceased's estate, and that the proper course for the moneylender was to litigate with the borrower's representatives.

The defendant in this action, Joseph Henry Crisp, was joint acting secretary of a public company, of which a third party, since deceased, was secretary. The plaintiff, Reginald Michaelson, a moneylender, received from the secretary (deceased) a signed promissory note in consideration of a loan of £300, repayable in six monthly instalments of £70 each, the total repayment being £420. The plaintiff, on receipt of the promissory note, on the 14th March, 1927, addressed to the deceased, at the offices of the company, a registered letter containing Bank of England notes to the value of £300. The deceased died early on the morning of the following day, the defendant having notice of the death when the plaintiff's letter was delivered at the company's offices at 11.30 a.m. Letters on company business were commonly addressed to the deceased by name, and it was part of the defendant's duty to open such letters, except those marked "private." In pursuance of this duty, the defendant opened the plaintiff's letter and retained possession of the enclosed £300 until such time as he could hand it to the deceased's personal representatives, and by letter, informed the plaintiff to this effect. On the 4th April, 1927, the defendant parted with the £300 to the solicitors of the deceased's daughter, who was applying for letters of administration. The plaintiff sued the defendant for the £300 as money received by the defendant to the use of the plaintiff, of which he alleged the defendant had retained possession without authority. The writ was issued by the plaintiff on the 25th May, 1927. The deceased's daughter was granted letters of administration on the 7th June, 1927.

ROWLATT, J., giving judgment, said that when the defendant retained possession of the £300 at the company's offices, he received it on behalf of the deceased's estate. Although the moneylender might perhaps have been in a position to return the promissory note himself and claim the return of his money, the defendant had no authority to receive the promissory note. The moneylender, if he wished to litigate that question, must do so with the borrower's representatives. The action was misconceived, and must be dismissed, with costs.

COUNSEL: *Robert Fortune*, for the plaintiff; *J. H. Thorpe*, for the defendant.

SOLICITORS: *M. A. Jacobs; Neish, Howell*, and *Haldane.*

[Reported by CHARLES CLAYTON, Esq., Barrister-at-Law.]

Obituary.

MR. W. F. VERRALL.

Mr. William Frederick Verrall, solicitor, an alderman, and chairman of the Finance and General Purposes Committee of the West Sussex County Council, of which he had been a member thirty-five years, died at Worthing on Sunday night, aged seventy-four years. He was the only son of the first town clerk of Worthing, and had been in practice for more than half a century.

MR. E. HILL.

Mr. Edmund Hill, solicitor, partner in the firm of Messrs. Ramsden & Co., of 85, Gracechurch-street, E.C.3, passed away in the early hours of Saturday the 17th inst. Two days previously he was suddenly taken ill whilst talking to his partner, Mr. F. H. Ramsden, and an immediate operation was ordered. Mr. Hill was admitted in 1924, was associated with Mr. Ramsden and his predecessors in the firm for nearly forty years, and was taken into partnership on the 1st January, 1925.

A Christmas Appeal.

On this occasion last year we felt it our duty to call special attention to the various appeals being made on behalf of the sick and of the destitute as well as of all others who, being the victims of misfortune, deserved at this season consideration and assistance from others who were more fortunate in their circumstances. The pleasure of giving is admittedly greater when it is realised it can be done with discrimination, and it is to the advantage of all those, on whose behalf we again make this appeal, that there are so many agencies in existence well qualified for the task of distribution, so much so, that all those who respond can feel confident that every penny received will be applied to the best advantage. The following may, therefore, be regarded as some excellent examples of those institutions which are not only deserving, but badly need your support just now :—

There is no happier company of boys, girls and babies than are to be found in Dr. Barnado's Homes. These homes have to-day about 8,000 in their family circle who may be said to have thus entered the "Doorway to Happiness," and whilst more than 103,000 have been welcomed, an average of five new-comers enter this doorway daily under the Charter, "No destitute child ever refused admission." No less than 2,061 children were admitted in 1926, and in the first nine months of 1927, 1,600 have already been received. This institution is proud of the fact that no less than 18,771 children and young people were dealt with last year by the Homes, and 17,053 placed out equipped for the battle of life. Up to the present time 30,000 have been placed in the Dominions, and are doing their bit to build up the British Empire overseas. Truly, a great work.

Nearly 3,000 blind and crippled girls are learning how to earn their living at John Groom's Crippleage, Seckford Street, Clerkenwell, whose Christmas will be very different from those of their more fortunate sisters. All who have the good fortune to possess good health and a sound body to-day owe a debt which can be paid in part to the Superintendent of the Crippleage at the above address.

We should like to call attention of our readers to a neat little folding purse, just big enough for each guest at your Christmas Dinner, which has been designed to receive a practical response to the Bishop of London's Appeal on behalf of the Church of England Waifs and Strays Society which has 110 homes to maintain in six of which cripples are specially cared for. The purse can be obtained from Mr. J. A. W. Ward, 55, Tetherdown, N.10, or, if preferred, a subscription card will be forwarded from the Society's office, The Old Town Hall, Kennington-road, S.E.11.

The Lord Mayor Treloar Cripples' Hospital and College, founded by Sir William Treloar when Lord Mayor, in 1906-7, is for the treatment of children crippled by tuberculous disease of the bones or joints, and the technical training of permanently crippled lads in skilled handicrafts, the hospital providing for the treatment of 355 crippled children and the college for the training of fifty lads.

Owing to the prolonged treatment necessary for tuberculous disease of the bones or joints, children suffering from this disease are practically debarred from general hospitals.

At Alton, the average duration of treatment is $1\frac{1}{4}$ years, whilst recently a record of continuous hospital treatment of a child was probably established in this hospital by the case of a nine years old girl, who was recently discharged after seven years' treatment, having been admitted in July, 1920, suffering from severe tuberculous disease of the spine. Before the light department of the hospital was available numerous abscesses which had formed in connexion with the spine required no fewer than ninety-four aspirations, but subsequent to treatment by light, only two or three aspirations were needed. Seven of the child's vertebrae were diseased. When she was discharged from hospital the disease was entirely quiescent, and under normal conditions, she should maintain good health.

Communications should be addressed to Mr. H. B. Harper, J.P., Secretary, 25, Ely-place, London, E.C.1.

The National Society for the Prevention of Cruelty to Children, whose headquarters are at Victory House, Leicester-square, W.C.2, has a record of work for children probably almost without parallel. In forty-three years it has become the biggest voluntary organisation of its kind in the world. Through its 247 men and women inspectors, it deals every year with some 100,000 child victims of neglect, cruelty and other wrongs. The whole of its work throughout England, Wales and Ireland is founded on the right of a child, irrespective of station in life, to an endurable existence in its own home. Its policy is "Prevention—not Prosecution." Only 1.4 per cent. of the 38,000 cases dealt with last year found their way into the police courts. Through its influence many thousands of homes have been reformed and nearly four millions of children given their chance to live under decent conditions, not through the rates, but through those responsible for them. The Society's work for crippled children reads like a romance, and the remarkable way in which parents are coming to the society of their own accord for advice marks an important development in the society's history. The society seeks to extend its useful work and appeals to all sections to enable it to do so.

"Food, Shelter, Raiment, the wherewithal to Live," is the bugle call of the Church Army, founded by that great veteran-priest, Prebendary Carlile, C.H. This great organisation needs no introduction to our readers. There are many people now who have the opportunity of hearing Prebendary Carlile as he travels from town to town in this country, conducting his unconventional mission services, in cathedrals as well as in parish churches. This Christmas the Army can be helped in such ways as assisting to provide old folks or young children with a real Christmas dinner and party; by sending parcels and money for distribution among poor and deserving people and by helping young people in bad homes and evil surroundings. All this, and much more, the Church Army is doing. The headquarters are at 55, Bryanston-street, W.1.

The work and influence for good of the British Sailors' Society is so thoroughly well understood that it is only necessary to mention here that it had fifty stations in the war zone—1914-1919—where over forty-two victims from 1,264 mined and torpedoed ships were received and succoured, whilst the cost of relief to British seamen prisoners of war exceeded £52,000. In many of the principal ports of the world, homes and hospitals are now maintained where chaplains and port missionaries are ready and eager to help seamen at any hour of the day or night. Over 18,000 seamen are members of the Sailors' Brotherhood, which includes men of thirty nationalities. Although operations in London, Scotland, Dublin and Hamburg have been recently extended and improved, much more needs to be done when funds will permit.

The only test for admission or treatment at the Cancer (Free) Hospital, Fulham-road, is that the applicant is suffering from cancer, and is too poor to pay for medical advice; it being sufficient that the case is one of cancer, and that the sufferer is in straitened circumstances. The horrible nature of cancer and the necessity for skilled nursing and constant attention, give the cancer hospital a distinctive value, whilst at the same time it is much more trying and difficult than that of a general hospital.

A public duty seems to be discharged in drawing serious attention to the grave peril which threatens from the incidence of cancer among a large proportion of the population. The actual number of sufferers cannot be computed; but it is a deplorable fact that the number of people who die from cancer in one year amounts to over 50,000 in England and Wales alone.

But this heart-rending rate of mortality is reducible. It is not a case of sitting down with folded hands, but a case of up and doing. It is now accepted that cancer in many of its forms is not necessarily a fatal disease, but cases must be taken in time, as it is absolutely essential that treatment should be undertaken in the earliest stage.

Continuous warfare against this disease is being carried on by the Middlesex Cancer Hospital, and its allied Cancer Research Department, but no campaign can be successfully waged without the necessary funds. A more intensive attack can be delivered if only the necessary means are provided. There are ninety beds in this hospital devoted solely to cases of cancer in all its stages. This number is far too small, and even their good work is hampered by a load of debt and annual deficits. In view of the importance of providing more beds for early treatment a strenuous effort is being made to enlist the sympathies of a wider circle of supporters. Increased accommodation for combating this scourge is of vital importance to the nation, and we invite our readers to further this good cause. Bequests in favour of this hospital are sadly needed, whilst contributions may be sent direct to the House Governor, Middlesex Cancer Hospital, Nassau-street, N.1.

The Law Association was instituted in 1817, for the benefit of Widows and Families of Solicitors in the Metropolis and vicinity. The relief granted last year was the largest since the foundation of the association 110 years ago, but the net increase in membership last year was only thirty-seven. The association thoroughly deserves the support of the legal profession, and the fact that its organisation is sound and its administration economical, is proved when it is stated that the ratio of working expenses in proportion to its income during the year is only $13\frac{1}{2}$ per cent.

Of the 2,265 officers and men who have come under the care of St. Dunstan's since its foundation, according to an actuarial report by Mr. R. G. Maudling, 1,322 will still be living twenty years hence, whilst in forty years, 445, all over sixty-five years of age, will be alive. In reminding our readers of the claims of St. Dunstan's, it should be emphasised that however complete the training which St. Dunstan's gives to the men, they will be blind always, and because of it, they will need life-long supervision and care. "While memory lives" should be read by all who must feel that they have a share in the solution of so great a problem.

It is difficult to make appeals sufficiently striking to enable people to realise the painful position of distressed gentlefolks who, though in dire circumstances, shrink from making their wants known, and consequently do not get the relief that would be granted if there was more publicity. The cases submitted to the Distressed Gentlefolk's Aid Association show a sad record of solitary monotonous lives, accentuated by insufficient food and clothing, and often accompanied by illness or infirmity. Subscribers may be assured that sympathetic and careful consideration is afforded to each application at the monthly meetings of the Committee, preference being shown to the most infirm and elderly, and practical help given as far as the funds of the Association permit.

From small beginnings a century ago the Royal Free Hospital has become one of the most important general hospitals in London, and specialises in all branches of preventative medicine, the Board being convinced that preventive measures in the care of the mothers of the Nation are the foundation of national health. Immense general progress has been made in the national health during the last twenty-five years, but nothing comparable has been attained in the hygiene and safety of maternity, the mortality rate having remained practically stationary since 1900. This means that in fulfilling their supreme service to the nation 3,000 women in Great Britain die in child-birth every year, many thousands more being permanently injured in health. This is a most serious loss at a time when, as Sir George Newman, the Chief Medical Officer for the Ministry of Health, recently pointed out, "We can least afford to part with so many women at the most important and fruitful period of their lives as potential contributors to the race and as home builders." The Royal Free Hospital provides special facilities for the treatment of maternity cases and the diseases of women, and was the first teaching unit of these subjects in the University of London. Ample opportunities are given for research and for the education of students and graduates as obstetric specialists. It was among the first general hospitals to incorporate an anti-natal department, with the result that its maternal mortality rate is *exceptionally* low.

The demand upon the maternity department, designed to afford assistance to complicated maternity cases, is exceedingly heavy, as owing to the lack of anything like suitable accommodation in their homes expectant mothers crowd to the hospital though many are refused daily for lack of sufficient beds.

The cost of maintaining the hospital in 1926 was £70,743, whilst the income from annual subscriptions only amounted to £8,113. Donations will therefore be most gratefully acknowledged by the Hon. Treasurer, The Royal Free Hospital, Gray's Inn-road, W.C.1. W. P. H.

In Parliament.

OPENING OF NEXT SESSION.

Mr. Baldwin announced, in reply to Mr. MacDonald, that the date for the opening of the next Session of Parliament would be Tuesday, the 7th day of February.

House of Lords.

The Consolidated Fund (Appropriation) (No. 2) Bill was brought up from the Commons and read a first time.

The Mental Deficiency Bill passed through Committee without amendment and was reported to the House.

NURSING HOMES.

The Nursing Homes Registration Bill, which has passed through the House of Commons, was read a second time after a brief debate in the course of which Lord Dawson of Penn expressed scepticism as to whether they would improve nursing homes by any system of inspection. The way to improve them was to set up proper institutions and buildings for the care of the sick. In proportion as they did so the inefficient nursing homes would go out of use.

The Unemployment Insurance Bill, the Audit (Local Authorities) Bill and the Destructive Insects and Pests Bill were read the third time, and passed.

House of Commons.

INLAND REVENUE APPEALS.

Mr. Churchill, replying to Viscount Sandon (Shrewsbury, U.), who asked what action the Board of Inland Revenue proposed to take on the subject of the comments made by Mr. Justice Rowlatt on super-tax appeal delays by the Crown, said: I assume that the question of my noble friend relates to remarks made by the learned judge in giving judgment in a recent case relating to excess profits duty. As regards the general question of expediting revenue cases, the Board of Inland Revenue reviewed the position in the course of last year and made arrangements designed to achieve the object so far as it lies within their power to do so. At the same time the Rules of Practice on the Revenue side of the King's Bench Division have been so modified that it is no longer necessary to exchange points of argument, and cases may now be set down for hearing by either party, whether appellant or respondent. As a result of these measures the hearing of cases has already been substantially expedited, and, as regards future cases, it may be reasonably anticipated that, so far as the Revenue is concerned, no serious delay will arise.

20th December.

THE MIDDLESEX HOSPITAL.

When called upon to advise as to Legacies, please do not forget the Claims of the Middlesex Hospital, Which is urgently in need of Funds for its Humane Work.

Societies.

Solicitors' Benevolent Association.

The monthly meeting of the board of directors of this Association was held on the 14th inst., at The Law Society's Hall, Chancery-lane, Mr. Charles E. Barry (Bristol) in the chair. The other directors present were: Messrs. F. E. F. Barham, E. R. Cook, W. F. Cunliffe, T. S. Curtis, E. F. Dent, E. F. Knapp-Fisher, C. G. May, H. A. H. Newington, R. W. Poole, M. A. Tweedie and A. B. Urmston (Maidstone).

One thousand five hundred and sixty-five pounds was distributed in grants of relief; ninety-six new members were admitted: Mr. Wm. Woolley (Derby) was elected to a vacancy on the board, and other general business transacted.

The Law Society.

CHRISTMAS RECESS, 1927.

The Hall, Libraries and Common Room will be closed from 1 o'clock p.m. on Saturday, the 24th inst., until 9 o'clock a.m. on Wednesday, the 28th inst.

The Offices will be closed from 1 o'clock p.m. on Saturday, the 24th inst., until 10 o'clock a.m. on Thursday, the 29th inst.

SPECIAL GENERAL MEETING.

A Special General Meeting of the Members of the Society will be held in the Hall of the Society on Friday, the 27th January, 1928, at 2 p.m.

High Court of Justice.

Christmas Vacation, 1927–1928.

NOTICE.

There will be no sitting in Court during the Christmas Vacation.

During the Christmas Vacation all applications "which may require to be immediately or promptly heard" are to be made to the Judge who for the time being shall act as Vacation Judge.

The Honourable Mr. Justice MACKINNON will act as Vacation Judge from Thursday, 22nd December, to Saturday, 31st December, 1927, both days inclusive. His Lordship will sit in King's Bench Judges' Chambers on Thursday, 29th December, 1927, at 10.30 a.m.

The Honourable Mr. Justice CLAUSON will act as Vacation Judge from Monday, 2nd January, 1928, to Tuesday, 10th January, both days inclusive. His Lordship will sit in King's Bench Judges' Chambers on Thursday, 5th January, at 10.30 a.m.

On days other than those when the Vacation Judge sits in Chambers applications in urgent matters may be made to his Lordship personally or by post.

When applications are made by post the brief of counsel should be sent to the Judge, by post or rail prepaid, accompanied by office copies of the affidavits in support of the application, and also by a minute, on a separate sheet of paper, signed by counsel, of the order he may consider the applicant entitled to, and also an envelope, sufficiently stamped, capable of receiving the papers, addressed as follows: "Chancery Official Letter: To the Registrar in Vacation, Chancery Registrars' Chambers, Royal Courts of Justice, London, W.C.2."

On applications for injunctions, in addition to the above, a copy of the writ and a certificate of writ issued, must also be sent.

The papers sent to the Judge will be returned to the Registrar.

The address of the Vacation Judge can be obtained on application at the Chancery Registrars' Chambers, Room 136, Royal Courts of Justice.

Chancery Chambers (Master WATKIN-WILLIAMS) will be open for Vacation business from 10 to 2 on Wednesday, 28th December; Thursday, 29th December; Friday, 30th December, 1927; Tuesday, 3rd January; Wednesday, 4th January; Thursday, 5th January; and Friday, 6th January, 1928.

CHANCERY REGISTRARS' CHAMBERS,
Royal Courts of Justice,
December, 1927.

VALUATIONS FOR INSURANCE.—It is very essential that all Policy Holders should have a detailed valuation of their effects. Property is generally very inadequately insured, and in case of loss insurers suffer accordingly. **DEBENHAM STORR & SONS (LIMITED)**, 26, King Street, Covent Garden, W.C.2, the well-known chattel valuers and auctioneers (established over 100 years), have a staff of expert valuers, and will be glad to advise those desiring valuations for any purpose. Jewels, plate, furs, furniture, works of art, bric-a-brac a speciality.

Legal Notes and News.

Honours and Appointments.

Mr. WILLOUGHBY BULLOCK, President of the District Court, Palestine, has been appointed Chief Justice of St. Vincent, and Mr. S. O. ROWAN HAMILTON, President, Land Court, Palestine, Chief Justice of Bermuda.

Mr. GILBERT HOLLINSHED BLOMFIELD JACKSON, I.C.S., Barrister-at-Law, has been appointed a Puisne Judge of the High Court of Judicature at Madras to fill the vacancy created by the retirement of Sir Charles Spencer, I.C.S.

It is officially announced that the KING has approved the addition of two Puisne Judges to the permanent strength of the High Court of Judicature at Patna, and that the two vacancies thus created have been filled by the appointment of KULWANT SAHAY and Mr. THOMAS STEWART MACPHERSON, who are at present temporary additional judges of the court.

The Attorney-General has appointed Mr. JOHN GRACE, M.P., Barrister-at-Law, to be Prosecuting Counsel to the Post Office in cases at Chester, in succession to Mr. T. E. Morris, who has resigned. Mr. Grace was called by the Middle Temple in 1923.

The Board of Trade have appointed Mr. HERBERT ASHTON, Official Receiver in Bankruptcy for the Southampton District, to be Official Receiver for the Bristol Bankruptcy District, as from the 1st January, 1928, on the retirement of Mr. Frederick William Darley; and Mr. JAMES ALLCORN, Assistant Official Receiver in the Bankruptcy (High Court) Department, to be Official Receiver for the Brighton Bankruptcy District as from the 1st February, 1928, on the retirement of Mr. Guy Hamilton Acheson.

Mr. JOHN HIRST, Assistant Solicitor, Metropolitan Borough of Fulham, has been appointed Assistant Town Clerk and Assistant Prosecuting Solicitor to the Bootle Corporation. Mr. Hirst was admitted in 1924, and, previous to his appointment at Fulham, was an Assistant Solicitor in the office of Sir John Hunt, Town Clerk of Westminster.

Mr. SCOTT VALENTINE, solicitor, Girvan, has been elected Town Clerk of the Girvan Town Council.

Resignations.

Sir WILLIAM C. FAWCETT, solicitor, Clerk to the Stokesley Rural District Council, has tendered his resignation, which will take effect at the end of the financial year on the 31st March, 1928. Sir William was admitted in 1891.

Mr. G. W. COSTER, solicitor, Clerk to the West Derby Board of Guardians, has tendered his resignation, which will take effect in March next.

Wills and Bequests.

Mr. Richard Hargreaves Greenwood, solicitor, J.P., of Bankfield, Kendal, Westmorland, died on 20th October, aged seventy-seven, leaving £39,579. He gives: £50 each to his clerks, Thomas Farran and John Henry Cookson.

Mr. George Cecil Acomb, of Edward VII-avenue, Newport, Mon., solicitor, left estate of the gross value of £2,112.

Mr. John Barrington Matthews, solicitor, of Porchester-gardens, Bayswater, W., left estate of the gross value of £50.

Mr. Richard Froane Grundy, retired solicitor, of Havelock-road, Croydon, left estate of the gross value of £23,556.

Mr. Robert Cornwall, solicitor (seventy-nine) of Mount Park-road, Ealing, W., late senior partner in Oldman and Wood Roberts (net personalty £2,458), £4,628.

Mr. Ralph Vincent, solicitor, of Seagull House, Felixstowe, for many years Clerk to the Leyton Urban Council and Education Committee, formerly practising in London, who died on 15th November, aged eighty-five, left estate of the gross value of £18,745. He left £100 to Walthamstow, Wanstead and Leyton Children's and General Hospital.

Mr. Walter John Brain, solicitor, of Kendrick-road, Reading, left estate of the gross value of £33,671.

THE NEW JUDGES.

We understand that the Government have decided not to ask the House of Commons to pass this Session the resolution authorising the appointment of two additional judges in the King's Bench Division. The resolution has already been passed in the House of Lords, but the consent of both Houses is necessary before the appointments can be made.

PUBLIC RECORD OFFICE.

The Eighty-eighth report of the Deputy-Keeper of the Public Records, after paying a tribute to the work of Sir Henry C. Maxwell-Lyte, states that the number of registered applications for the production of records, State papers, etc., in 1926 was: In the Legal Search Room, 42,680, and in the Literary Search Room, 71,935, totalling 114,615. This is an increase of 9,982 over the figures of 1925. The number of new students' tickets issued was 429, as compared with 361 in 1925.

The number of volumes or bundles inspected by readers with permits was 19,737, consisting chiefly of Foreign Office, Colonial Office, Admiralty, War Office, and Ecclesiastical Commissioners' records. The number of visitors to the museum during the year was 7,367.

After summarising the nature of the books and documents received in the office during the year, the report states that the following volumes were issued during the year: Calendar of Patent Rolls, Edward VI., Parts IV and V; Curia Regis Rolls, Vol. III; Calendar of Fine Rolls, Vol. IX; Calendar of Venetian Manuscripts, Vol. XXVII; Calendar of State Papers, Rome, Vol. II; Calendar of State Papers, Colonial, America and West Indies, Vols. XXVI and XXVII; List and Indexes, No. 1, Early Chancery Proceedings, Vol. VII; Historical Notes on the use of the Great Seal.

Progress was also made with the printing of: Close Rolls, Henry III; Curia Regis Rolls, Vol. IV; Liberate Rolls, Vol. II; Calendar of Close Rolls, Richard II, Vol. VI; Calendar of Close Rolls, Henry IV, Vols. I and II; Calendar of Papal Registers, Vols. XII and XIII; Calendar of Patent Rolls, Edward VI; Acts of the Privy Council; Calendar of Venetian Manuscripts, Vol. XXVIII; Calendar of State Papers, Colonial, America and West Indies; Journal of the Commissioners for Trade and Plantations (continuation); Treasury Books and Papers, Vols. IX and X.

Work on manorial documents has proceeded steadily, and information about nearly 8,000 manors has been obtained. Careful inquiries have been made as to the suitability of libraries and other places for the deposit of manorial documents, and one at least has been approved in almost every county.

SOLICITOR STRUCK OFF.

One solicitor was struck off the roll of solicitors and two others suspended by the committee constituted under the Solicitors Acts, 1888 and 1919, which met at The Law Society's Hall, Chancery-lane, on the 16th inst. The solicitor struck off was Charles Henry Tomlinson, described as late of College-hill, E.C., and of Newbury and Reading. He was also ordered to pay the costs of the proceedings. The complaint against Mr. Tomlinson was that while in the employ of Arthur Saville Cohen, of College-hill, E.C., he stole various sums of money amounting to £36 15s. 2d.

In another case it was complained that Charles Henry Downes, solicitor, of Avenue-crescent, Mill Hill Park, Acton, having settled an action for libel in which he had instructed Ernest Frederick Lever, of Essex-court, Temple, E.C., to act as counsel, failed to pay to Mr. Lever fees amounting to £4 14s., although repeatedly pressed to do so. The committee found that Mr. Downes had been guilty of unprofessional conduct within the meaning of the Solicitors Acts, 1888 and 1919. They ordered that he be suspended from practising as a solicitor for a period of six months from the date of the order. They also ordered him to pay costs.

Henry Richard Newson, a solicitor, of Chancery-lane, W.C., was found guilty of professional misconduct in converting to his own use part of a sum of £54 10s., belonging to Ethel May Thornton, of Stanley-house, Ryde-road, Seaview, Isle of Wight. The committee ordered that Mr. Newson be suspended from practising as a solicitor for a period of two years from 26th December, 1927, and also made an order against him for the payment of costs.

SIR JOHN ELDON BANKES.

About 150 members of the Bench and Bar assembled on the 15th inst. in the Inner Temple Hall at a complimentary dinner given to Sir John Eldon Bankes, who has just retired, after seventeen years' service on the Judicial Bench. Lord Justice Scrutton, who has succeeded Sir John Eldon Bankes as Chairman of the Second Court of Appeal, presided, and amongst those present were Viscount Cave (Lord Chancellor), Lord Sumner, Lord Warrington, Viscount Mersey, Lord Blanesburgh, Lord Hanworth (Master of the Rolls), The Marquis of Reading, The Earl of Birkenhead, Sir Arthur Channell, Sir E. Clarke, K.C., Sir John Simon, K.C., M.P.

Stock Exchange Prices of certain Trustee Securities.

Bank Rate 4½%. Next London Stock Exchange Settlement Thursday, 12th January, 1928.

	Middle Price 20th Dec.	Interest Yield.			Yield with Redemption.		
English Government Securities.		£	s.	d.	£	s.	d.
Consols 4% 1957 or after	86⅜	4	12	6	—		
Consols 2½%	54¾	4	11	6	—		
War Loan 5% 1929-47	101⅛	4	19	0	4	18	9
War Loan 4½% 1925-45	96	4	13	6	4	16	6
War Loan 4% (Tax free) 1929-42	101	3	19	0	3	19	6
Funding 4% Loan 1960-90	87	4	12	0	4	14	0
Victory 4% Bonds (available for Estate Duty at par) Average life 35 years	94	4	5	6	4	7	0
Conversion 4½% Loan 1940-44	96¼	4	13	6	4	16	0
Conversion 3½% Loan 1961	76	4	12	0	—		
Local Loans 3% Stock 1921 or after	62¾	4	14	0	—		
Bank Stock	256	4	13	0	—		
India 4½% 1950-55	92½	4	17	0	4	18	6
India 3½%	71½	4	18	0	—		
India 3%	61½	4	18	0	—		
Sudan 4½% 1939-73	95	4	15	0	4	17	0
Sudan 4% 1974	84	4	15	6	4	18	0
Transvaal Government 3% Guaranteed 1923-53 (Estimated life 19 years)	81	3	15	0	4	12	6
Colonial Securities.							
Canada 3% 1938	85	3	12	0	4	18	0
Cape of Good Hope 4% 1916-36	93	4	6	0	5	0	6
Cape of Good Hope 3½% 1929-49	80	4	7	0	5	0	0
Commonwealth of Australia 5% 1945-75	98	5	2	0	5	2	6
Gold Coast 4½% 1956	93	4	16	6	4	17	6
Jamaica 4½% 1941-71	92½	4	18	0	4	18	6
Natal 4% 1937	93	4	6	0	5	0	0
New South Wales 4½% 1935-45	90	5	0	0	5	7	0
New South Wales 5% 1945-65	98	5	2	0	5	3	6
New Zealand 4½% 1945	97	4	12	6	4	17	6
New Zealand 5% 1946	101¼	4	18	6	4	16	6
Queensland 5% 1940-60	99	5	1	0	5	3	0
South Africa 5% 1945-75	100	5	0	0	5	0	0
S. Australia 5% 1945-75	98	5	2	0	5	0	0
Tasmania 5% 1945-75	101½	4	18	6	5	0	0
Victoria 5% 1945-75	98	5	2	0	5	0	0
W. Australia 5% 1945-75	100	5	0	0	5	2	0
Corporation Stocks.							
Birmingham 3% on or after 1947 or at option of Corpn.	63	4	15	6	—		
Birmingham 5% 1946-56	103	4	17	0	4	17	0
Cardiff 5% 1945-65	102	4	18	6	4	18	0
Croydon 3% 1940-60	68¼	4	8	6	5	0	0
Hull 3½% 1925-55	78	4	9	6	5	0	0
Liverpool 3½% redeemable at option of Corpn.	73	4	16	0	5	0	0
Ldn. Cty. 2½% Con. Stk. after 1920 at option of Corpn.	53	4	14	0	—		
Ldn. Cty. 3% Con. Stk. after 1920 at option of Corpn.	63	4	15	6	—		
Manchester 3% on or after 1941	63	4	14	6	—		
Metropolitan Water Board 3% 'A' 1963-2003	64	4	14	0	4	17	0
Metropolitan Water Board 3% 'B' 1934-2003	65	4	12	6	4	15	6
Middlesex C. C. 3½% 1927-47	83	4	5	0	4	17	0
Newcastle 3½% Irredeemable	73	4	16	0	—		
Nottingham 3% Irredeemable	63	4	15	6	—		
Stockton 5% 1946-66	102	4	18	6	4	19	0
Wolverhampton 5% 1946-56	101½	4	19	0	5	0	0
English Railway Prior Charges.							
Gt. Western Rly. 4% Debenture	83	4	16	0	—		
Gt. Western Rly. 5% Rent Charge	102	4	18	0	—		
Gt. Western Rly. 5% Preference	97	5	3	0	—		
L. North Eastern Rly. 4% Debenture	79½	5	1	0	—		
L. North Eastern Rly. 4% Guaranteed	77	5	4	0	—		
L. North Eastern Rly. 4% 1st Preference	70	5	16	0	—		
L. Mid. & Scot. Rly. 4% Debenture	81	4	18	6	—		
L. Mid. & Scot. Rly. 4% Guaranteed	80	5	0	0	—		
L. Mid. & Scot. Rly. 4% Preference	72	5	11	0	—		
Southern Railway 4% Debenture	81	4	18	6	—		
Southern Railway 5% Guaranteed	98	5	2	0	—		
Southern Railway 5% Preference	91	5	10	0	—		

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UNDER THE
LAW OF PROPERTY ACTS
Being a selection of Questions and Answers reprinted from "THE SOLICITORS' JOURNAL," 1925 to 1927, arranged, revised and edited by
ALFRED FELLOWS, B.A. (Cantab), of Lincoln's Inn, Barrister-at-Law.

IN response to numerous inquiries from Subscribers and others, this volume, containing over a thousand Questions and Answers given from October, 1925, to the end of the current year, will be published as early as possible in the New Year. It will undoubtedly constitute one of the most useful reference books in dealing with the many intricacies of the new Acts. The points cover a wide range of subjects, and special attention is being given to their arrangement and to the provision of a full Index. Only those few questions which appear not to be of general interest have been omitted.

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